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# South Carolina Department of Revenue

**Annual Report  
1996-1997**

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**STATE DOCUMENTS**

**David M. Beasley, Governor  
Burnet R. Maybank III, Director**



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# South Carolina Department of Revenue

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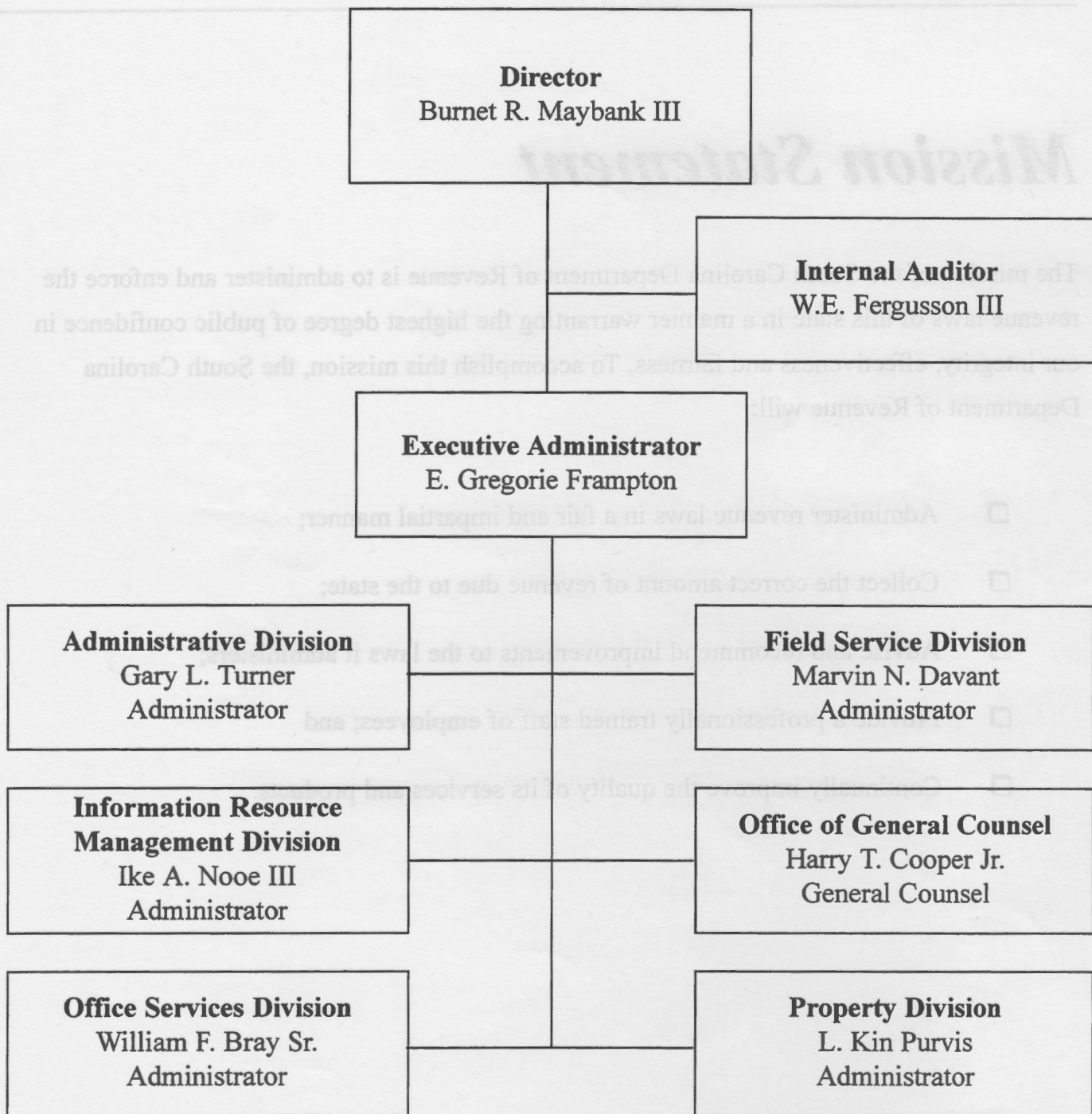
## *Mission Statement*

The mission of the South Carolina Department of Revenue is to administer and enforce the revenue laws of this state in a manner warranting the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission, the South Carolina Department of Revenue will:

- ☐ Administer revenue laws in a fair and impartial manner;
- ☐ Collect the correct amount of revenue due to the state;
- ☐ Advise and recommend improvements to the laws it administers;
- ☐ Provide a professionally trained staff of employees; and
- ☐ Continually improve the quality of its services and products.



# South Carolina Department of Revenue Organizational Chart





# **RESPONSIBILITIES OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE**

## **EXECUTIVE DIVISION**

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- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the Department of Revenue, providing guidance, setting policy and determining priorities

### **Internal Audit Section**

- Performs financial and operational audits of Department of Revenue divisions and departments at appropriate intervals
- Performs other special reviews and investigations
- Performs continuous review of electronic data processing activities and operations

## **ADMINISTRATIVE DIVISION**

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### **Accounting, Purchasing and Supply**

- Records revenue
- Reviews data and analyzes significant changes in revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors agency budget
- Maintains agency risk-management program
- Manages supply services
- Maintains agency inventory of supplies and equipment
- Conducts procurement functions of agency
- Maintains security of the building
- Coordinates employee parking permits

### **Human Resources Section**

- Maintains employee personnel files
- Processes all employee transactions
- Recruits qualified employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classifications studies on employees



- Monitors and administers the employee pay plan
- Administers and coordinates employer benefits program
- Mediates employee relations matters
- Administers the Employee Performance Management System

#### **Public Affairs Section**

- Maintains working relationships with the news media
- Develops and manages taxpayer education programs
- Publishes taxpayer education and informational publications

#### **Quality Improvement Section**

- Promotes the quality improvement philosophies throughout the agency
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the agency and the State Quality Network
- Monitors progress and tracks success of quality improvement teams
- Promotes quality improvement initiatives to state government agencies and others

#### **Research Section**

- Assists counties and municipalities with gross sales information
- Assists the Department of Commerce with recruitment of industry to the state
- Assists governor, legislators and support groups
- Prepares various monthly collection reports
- Assists local governments with implementation and administration of the local option sales and use tax
- Determines fiscal impact of proposed legislation
- Drafts and monitors legislation and regulations
- Prepares research studies
- Monitors and projects revenue collections
- Maintains organizational charts for the agency

#### **Staff Development and Training Section**

- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel

### **FIELD SERVICES DIVISION**

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#### **Audit Section**

- Performs field audits of all taxes to determine correct tax liabilities

- Conducts examinations to determine compliance with state tax laws
- Conducts audits in connection with the International Registration Plan and the International Fuel Tax Agreement
- Conducts audits relating to the Department of Agriculture inspection fee and environmental impact fee
- Provides taxpayer assistance in filing forms, answering questions and supplying forms
- Issues local option permits in taxpayer service centers to allow Sunday alcohol sales

#### **Revenue Section**

- Collects delinquent taxes owed the state
- Manages the telecollections office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces dyed fuel regulations, both for state and federal purposes
- Enforces regulatory laws of coin-operated devices and bingo

### **INFORMATION RESOURCE MANAGEMENT DIVISION**

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- Coordinates information technology direction for the agency
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security of mainframe computer databases, master files and the local area network
- Designs, implements and supports the agency's computerized processing functions on the mainframe and microcomputer systems
- Performs computer audits and tracking of taxes
- Maintains voice and data networks
- Designs, produces and manages the inventory of forms
- Produces statistical, financial and management reports

### **OFFICE SERVICES DIVISION**

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#### **Administrative Support Section**

- Researches and resolves errors and notices issued for sales, use, accommodations, local option, solid waste and the 5% surcharge taxes

#### **Corporate Income Section**

- Administers agency compliance programs for banks, saving and loan associations and corporations by conducting office audits, issuing and resolving assessments, approving refunds and coordinating the administrative dissolution programs with the Secretary of State



### **Estate, Gift and Abandoned Property**

- Processes estate and gift tax returns, issues assessments and refunds, conducts office audits, performs audit selection, provides taxpayer assistance

### **Individual Income Office Audit Section**

- Provides taxpayer assistance, conducts compliance programs, audits tax extracts, conducts office audits and processes audit adjustments for individual income tax returns
- Administers partnership and fiduciary programs

### **License and Registration Section**

- Registers business taxpayers and issues exemption certificates

### **License Office Audit Section**

- Conducts office audits and issues assessment notices, reviews claims for refunds and credits and provides taxpayer assistance for the 20 miscellaneous taxes administered

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### **Error Resolution Section**

- Keys on-line corrections and assesses taxes due or issues refunds on individual income tax returns

### **Records and Microfilm Section**

- Manages the records of the agency

### **Research and Review Section**

- Provides technical assistance in the agency and to taxpayers for all tax laws

### **Revenue Agents Reports Section**

- Conducts audits of income tax returns based on information from the IRS
- Administers the CP2000 RAR federal matching program

### **Service Section**

- Provides telephone assistance regarding refunds and individual income tax
- Handles and maintains debt match procedures
- Maintains and handles all returned refund checks and reviews all correspondence regarding refunds
- Analyzes and verifies data on individual income tax returns, adjusting and correcting tax returns and generating correspondence when necessary

### **Special Projects Section**

- Administers special projects in the division and the agency such as Electronic Funds Transfer, Tax Helpline, bad checks and sales tax/miscellaneous business license tax bankruptcy claims

### **Withholding Section**

- Administers withholding tax laws and controls contract, blanket, cash and rental bonds

### **Problem Resolution Section**

- Resolves taxpayer problems, handles "special" amended returns and problem returns, audits returns and traces misapplied funds and coordinates magnetic media filing for withholding

### **Sales Tax Office Audit Section**

- Audits sales, use, local option, accommodations, auto, casual excise and solid waste tax returns with errors
- Provides telephone assistance to taxpayers regarding adjustment notices, assessments, refunds and other sales and use tax matters

### **Error Review Section**

- Examines, adjusts and processes individual income tax returns on assigned error lists

### **Administrative Section**

- Provides administrative support for all sections in the division

### **Microcomputer Section**

- Researches, designs, develops, documents and implements compiled dBase systems based on the needs of the division
- Designs or assists in the designing of forms, statistical documents, reports and correspondence for the division
- Purchases and maintains computer hardware and software for the division and provides training and assistance to employees on the equipment use

### **Mail Room**

- Handles mail pick-up and delivery and courier services and oversees destruction of confidential material



### **Mail Processing Section**

- Opens, sorts, stamps and distributes certain incoming mail for the agency

### **Tax Returns Processing Sections**

- Processes, verifies, screens and numbers individual income tax returns

### **Revenue Processing**

- Verifies information and resolves errors on returns and checks. Batches returns, numbers checks and returns, enters account numbers and endorses checks

### **Data Entry Section**

- Captures, verifies and transfers data from returns to the mainframe; keys checks and returns for deposit; and operates the scanners

### **Data Control Section**

- Coordinates and organizes batched returns for filing and distributes computer printouts and management reports

## **OFFICE OF THE GENERAL COUNSEL**

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### **Criminal Investigations Section**

- Identifies and investigates allegations of criminal wrongdoing concerning tax and certain alcoholic beverage licensing matters

### **Policy Section**

- Drafts legislative proposals and comments on proposed legislation
- Drafts and disseminates policy documents in response to technical questions
- Makes recommendations concerning regulations
- Develops cooperative agreements with other state revenue departments
- Assists in providing technical training and assistance to the agency's operating divisions, local officials and others as needed

### **Regulatory Litigation Section**

- Represents the agency in litigation dealing with alcoholic beverage licenses, bingo and video poker before the Administrative Law Judge Division and other courts
- Advises other divisions on regulatory matters
- Reviews proposed policies, regulations and legislation dealing with regulatory matters

- Advises SC Law Enforcement Division agents on matters dealing with alcoholic beverage and video poker law enforcement

### Revenue Litigation Section

- Responsible for all final agency determinations and litigation involving revenue matters
- Represents the Department of Revenue's interest in all collection matters such as foreclosure, bankruptcy, probate, etc.
- Oversees all matters related to subpoenas of tax records
- Advises operating divisions on revenue matters

## PROPERTY DIVISION

- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies
- Appraises and assesses personal property of merchants
- Oversees the operations and provides technical assistance to the offices of county assessor, auditor, treasurer and tax collector
- Oversees county reassessment programs
- Makes annual sales appraisal ratio studies to determine if reassessment is required
- Computes the Index of Taxpaying Ability for the state's school districts
- Determines eligibility of property for tax exemption
- Publishes the Agricultural Use Value Manual used by counties in determining value of agricultural property
- Publishes the Assessment Guide Manual used by counties to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles
- Responsible for approximately one-third of the statewide property tax base



## TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

| TYPE OF TAX           | YEAR ENACTED | MEASURE   | RATE   | REVENUE DISTRIBUTION   |
|-----------------------|--------------|---|--|--|
| Accommodations Tax    | 1984         | Tax applies on all transient accommodations   | Sales tax plus 2% accommodations   | Local governments primarily where collected  |
| Admissions Tax        | 1923         | Entrance fee to places of amusement   | 5%   | <ul style="list-style-type: none"> <li>• Collected from fishing piers - Dept. of Natural Resources</li> <li>• Remainder - Department of Parks, Recreation and Tourism</li> </ul> |
| Aircraft Tax          | 1976         | State property tax on aircraft of airlines  | 9.5% of fair market value multiplied by average millage  | General Fund   |
| Alcoholic Liquors Tax | 1935         | <u>Licenses:</u><br>Manufacturer's License<br>Wholesaler's License<br>Brewpub License<br>Retailer's License<br>Mini-Bottle License<br>Cooking License<br>Sunday Mini-Bottle License<br>Registered Producer's Certificate of Registration<br>Producer Representative's Certificate of Registration<br>24-hr. Mini-Bottle License for nonprofits<br>24-hr. License to sell from large bottles for nonprofits<br><br><u>Taxes:</u><br>Per 8 oz. of alcohol<br>Mini-bottle<br>Standard Case - Wholesalers<br>Standard Case - Retailers<br>Standard Case - Additional Surtax | \$50,000 - 2 years<br>\$20,000 - 2 years<br>\$2,000 - 2 years<br>\$1,200 - 2 years<br>\$1,500 - 2 years<br>\$50 - 2 years<br>\$150 per Sunday<br>\$200 - 2 years<br>\$50 - 2 years<br>\$35 per day<br>\$35 per day<br><br>\$0.17<br>\$0.25<br>\$1.81 OR .71825<br>\$2.99 Per Liter<br>\$0.56<br>9% | General Fund<br><br>Funds from local option<br>Sunday permits are distributed to local governments   |
| Bank Tax              | 1937         | Entire Net Income   | 4.5%   | General Fund   |

| TYPE OF TAX          | YEAR ENACTED | MEASURE   | RATE  | REVENUE DISTRIBUTION  |
|----------------------|--------------|---|---|---|
| Beer Tax             | 1933         | <u>Licenses:</u><br>Wholesalers<br>Brewpub License<br>Retailers (excluding Sunday)<br>Retailers (including Sunday)<br>Breweries and Wineries Certificate of Registration<br>Winery/Brewery Application<br>If winery uses own grapes<br>Special Functions/Fair Permits<br>Temporary Beer and Wine Permit<br><br><u>Tax:</u><br>Per ounce | \$2,000 - 2 years<br>\$2,000 - 2 years<br>\$400 - 2 years<br>\$2,000 - 2 years<br>\$200 - 2 years<br>\$200 - 2 years<br>\$10 - 2 years<br>\$10 daily up to 15 days<br>\$25 for up to 120 days<br><br>\$0.006              | General Fund<br><br>Funds from 7-day beer and wine permits are distributed to local governments   |
| Bingo Tax            | 1982         | <u>Licenses:</u><br>Class AA<br>Class B<br>Class C<br>Class D<br>Class E<br>Promoter  | \$4,000<br>\$1,000<br>No Cost<br>\$100 or \$200<br>\$500<br>\$1,000<br><br>Admissions tax - 16.5 cents per dollar of face value for each bingo card sold, except for cards sold to Class C bingo games which is not taxed | License fees go to General Fund<br><br>Admissions tax:<br>• 26% to the sponsoring charity<br>• 74% distributed as follows:<br>- \$948,000 Division on Aging Senior Citizen Centers<br>- 7.05% Diving on Aging<br>- 20.8% PRT<br>- 72.15% General Fund |
| Business License Tax | 1923         | Cigarettes (pack of 20)<br>Other tobacco products   | \$0.07<br>5%  | General Fund  |
| Casual Excise Tax    | 1982         | Transfer of tangible personal property between individuals  | 5%  | 80% - Education Finance Act<br>20% - Education Improvement Act  |



| TYPE OF TAX               | YEAR ENACTED | MEASURE  | RATE                                     | REVENUE DISTRIBUTION   |
|---------------------------|--------------|--|--|--|
| Coin-Operated Devices     | 1939         | <u>Owner/Operator Licenses:</u>  |  | General Fund   |
|                           |              | Type A   | \$50 - 2 years                           |  |
|                           |              | Type B   | \$200 - 2 years                          |  |
|                           |              | Type C   | \$2,000 - 2 years                        |  |
|                           |              | <u>Machine Licenses:</u>   |  |  |
|                           |              | Type I   | \$50 - 2 years                           |  |
|                           |              | Type II  | \$200 - 2 years                          |  |
|                           |              | Type III   | \$4,000 - 2 years                        |  |
|                           |              | Billiard Tables  | \$50 - 2 years                           |  |
| Corporate Income Tax      | 1922         | Entire net income of domestic and foreign corporations                           | 5%                                       | General Fund   |
| Corporate License Fee     | 1922         | For each \$1,000 total paid in capital and paid in surplus                       | \$1                                      | General Fund   |
|                           |              | Annual license fee   | \$15                                     |  |
| Documentary Stamp Tax     | 1923         | Conveyances of Realty (per \$500 value)  | \$1.30                                   | <ul style="list-style-type: none"> <li>• \$1 of every \$1.30 - General Fund</li> <li>• \$0.10 of every \$1.30 - Heritage Land Trust</li> <li>• \$0.20 of every \$1.30 - SC Housing Trust Fund</li> </ul> |
| Drycleaning Facility Fees | 1995         | Registration fee based on number of employees:                                   |  | Special fund for environmental cleanup from drycleaning operations   |
|                           |              | 1-4 employees  | \$750                                    |  |
|                           |              | 5-10 employees   | \$1,500                                  |  |
|                           |              | 11 or more employees   | \$2,250                                  |  |
|                           |              | Surcharge on solvents:   |  |  |
|                           |              | per gallon of perchloroethylene  | \$10                                     |  |
|                           |              | per gallon of Stoddard solvent   | \$2                                      |  |
|                           |              | Registration fee for solvent producer or importer                                | \$30                                     |  |
| Electric Power Tax        | 1931         | Per kilowatt hour of electric power manufactured, generated or imported for sale | \$0.0005                                 | General Fund   |
| Estate Tax                | 1922         | Credit for state taxes shown on federal return                                   | Amount shown as credit on federal return | General Fund   |

| TYPE OF TAX                     | YEAR ENACTED | MEASURE  | RATE   | REVENUE DISTRIBUTION   |
|---------------------------------|--------------|--|--|--|
| Forest Renewal Tax              | 1981         | Primary forest products harvested in SC<br>Per 1,000 board ft. of softwood<br>Per 1,000 board ft. of hardwood<br>Per cord of softwood<br>Per cord of hardwood  | \$0.50<br>\$0.25<br>\$0.20<br>\$0.07                                   | Forest Renewal Fund  |
| Highway Use Tax                 | 1956         | Registration/identification for each motor carrier<br>Per gallon of motor fuel used in this state<br>Temporary permit  | \$8 - 2 years<br>\$0.16<br>\$15 - 10 days                              | Department of Transportation   |
| Individual Income Tax           | 1927         | Entire net income of SC residents and income earned in SC by nonresidents having a business in this state or from sale, rental or income property in SC  | Graduated rate from 2.5%-7%  | General Fund   |
| Local Option Sales and Use Tax  | 1991         | Gross proceeds of tangible personal property purchased in this state or purchased outside of this state for use in this state. The tax applies only in counties in which voters have approved the tax. | 1%   | <ul style="list-style-type: none"> <li>• 65% - Counties where collected</li> <li>• 35% - Municipalities where collected</li> </ul>   |
| Low-Level Radioactive Waste Tax | 1983         | Per cubic foot of radioactive waste disposed in SC   | \$235  | <ul style="list-style-type: none"> <li>• 5% - Barnwell County</li> <li>• 95% - Children's Endowment Education Fund</li> </ul>  |
| Motor Fuel Tax                  | 1922         | Per gallon of gasoline   | \$0.1675   | <ul style="list-style-type: none"> <li>• 16 cents/gallon - Dept. of Transportation</li> <li>• .005 cent/gallon - DHEC</li> <li>• .0025 cent/gallon - Petroleum Inspection Fee</li> </ul> |
| Private Car Lines Tax           | 1976         | Assessed value of railroad property  | 9.5% of fair market value multiplied by the average state millage rate | General Fund   |
| PROPERTY TAX                    | 1812         | Value is the following percentage of fair market value:<br>Assessed value of real and personal property - assessed   | Millage rates set by local   | collected local governments and  |
| TYPE OF TAX                     | ENACTED YEAR | MEASURE  | RATE   | DISTRIBUTION REVENUE   |



| TYPE OF TAX                    | YEAR ENACTED | MEASURE  | RATE   | REVENUE DISTRIBUTION   |
|--------------------------------|--------------|--|--|--|
| Property Tax                   | 1915         | Assessed value of real and personal property - assessed value is the following percentage of fair market value:<br><br>Primary residence<br>Agricultural (private)<br>Agricultural (corporate)<br>All other property<br>Manufacturing real/personal<br>Utility real/personal<br>Personal property<br>Railroads, airlines and pipelines real/personal | Millage rates set by local governments multiplied by the following assessed values:<br><br>4%<br>4%<br>6%<br>6%<br>10.5%<br>10.5%<br>10.5%<br>9.5% | Local governments where collected  |
| Retail License                 | 1928         | License required of every person who engages in business as a retailer<br><br>Permanent license<br>Temporary license<br>Artists/Craftsmen license  | <br><br>\$50<br>\$50<br>\$20   | General Fund   |
| Sales Tax                      | 1951         | Gross proceeds of all retail sales, leases and rental of tangible personal property  | 5%   | <ul style="list-style-type: none"> <li>• 80% - Education Finance Act</li> <li>• 20% - Education Improvement Act</li> </ul> |
| Savings & Loan Association Tax | 1957         | Entire net income  | 6%   | General Fund   |
| Soft Drinks Tax                | 1925         | Soda fountain syrups (per gallon)<br>Simple syrups (per gallon)<br>Concentrates, powders, bases (per finished gallon)<br>Bottled soft drinks (per gross of 1-cent units)   |  | General Fund   |
| Solid Waste Tax                | 1991         | Simple fee upon the sale of tires, batteries, motor oil and white goods:<br>Motor oil and other lubricants<br>Tires<br>Lead-acid batteries<br>White goods  | <br>\$0.08 per gallon<br>\$2 per tire<br>\$2 per battery<br>\$2 per appliance  | Solid Waste Management Fund to then be distributed to local governments for solid waste programs                           |

| TYPE OF TAX       | YEAR ENACTED | MEASURE  | RATE   | REVENUE DISTRIBUTION   |
|-------------------|--------------|--|--|--|
| Special Fuels Tax | 1941         | Per gallon of diesel and LP gas  | \$0.16   | Department of Transportation   |
| Use Tax           | 1951         | Gross proceeds of tangible personal property purchased outside SC for storage, use or consumption in SC  | 5%   | <ul style="list-style-type: none"> <li>• 80% - Education Finance Act</li> <li>• 20% - Education Improvement Act</li> </ul> |
| Wine Tax          | 1933         | <u>License:</u><br>Wholesalers<br>Brewpub License<br>Retailers (excluding Sunday)<br>Retailers (including Sunday)<br>Breweries and Wineries Certificate of Registration<br>Winery/Brewery Application<br>If winery uses own grapes<br>Special Functions/Fair Permits<br>Temporary Beer and Wine Permit<br><br><u>Tax:</u><br>U.S. sized containers:<br>Per 8 oz. (not exceeding a gallon)<br>Per gallon<br>Additional tax per 8 oz.<br>Additional tax per gallon<br>Metric sizes:<br>Per liter<br>Additional tax per liter | \$2,000 - 2 years<br>\$2,000 - 2 years<br>\$400 - 2 years<br>\$2,000 - 2 years<br>\$200 - 2 years<br>\$200 - 2 years<br>\$10 - 2 years<br>\$10 daily up to 15 days<br>\$25 for up to 120 days<br><br>\$0.06<br>\$0.90<br>\$0.012<br>\$0.18<br><br>\$0.2535<br>\$0.0507 | General Fund   |



# SOUTH CAROLINA DEPARTMENT OF REVENUE

## PERFORMANCE MEASURES

### 1996-1997

#### WORKLOAD INDICATORS

- 419,664 telephone inquiries resolved by Office Services Division
- 430,411 telephone inquiries resolved by Field Services Division
- 290,661 taxpayers assisted in visits to Field Services offices
- 7,232 taxpayers assisted in visits to Office Services Division

#### EFFICIENCY INDICATORS

- Incremental cost of collection is \$0.009 per \$1 revenue
- Set off \$43.5 million in debts

#### EFFECTIVENESS MEASURES

- \$5.270 billion in revenue collected
- \$251 million in enforced collections
- \$610 million in refunds issued



**TABLE 1 - TAX COLLECTIONS FOR 1995-1996 AND 1996-1997**

| Revenue Source                     | FY 1995-1996           | FY 1996-1997           | Difference           | % Change    |
|------------------------------------|------------------------|------------------------|----------------------|-------------|
| Sales and Use Tax                  | \$1,521,207,216        | \$1,614,239,761        | 93,032,545           | 6.1         |
| Casual Excise Tax                  | 13,766,690             | 14,642,101             | 875,321              | 6.4         |
| Individual Income Tax              | 1,818,472,223          | 1,932,991,020          | 114,518,797          | 6.3         |
| Corporation Income Tax             | 228,821,913            | 220,316,671            | (8,505,243)          | -3.7        |
| <b>Subtotal-Regular Sources</b>    | <b>\$3,582,268,042</b> | <b>\$3,782,189,462</b> | <b>\$199,921,420</b> | <b>5.6</b>  |
| Aircraft Tax                       | 3,541,430              | 3,276,413              | (265,018)            | -7.5        |
| Alcoholic Liquors Tax              | 48,167,112             | 48,364,590             | 197,478              | 0.4         |
| Bank Tax                           | 13,239,716             | 16,043,140             | 2,803,424            | 21.2        |
| Beer and Wine Tax                  | 78,573,153             | 79,669,321             | 1,096,168            | 1.4         |
| Bingo Tax                          | 2,878,971              | 2,169,280              | (709,691)            | -24.7       |
| Business License Tax               | 26,281,679             | 30,368,730             | 4,087,052            | 15.6        |
| Coin-Operated Device Tax           | 25,931,534             | 58,107,093             | 32,175,559           | 124.1       |
| Commercial Nuclear Waste Tax       | 3,523,220              | 0                      | (3,523,220)          | -100.0      |
| Controlled Substance Tax           | 12,007                 | 5,316                  | (6,692)              | -55.7       |
| Corporation License Tax            | 43,269,463             | 52,246,380             | 8,976,917            | 20.7        |
| DOR-Unclaim Prop/Rent Car          | 505,528                | 792,659                | 287,131              | 56.8        |
| Documentary Stamp Tax              | 19,584,989             | 19,445,297             | (139,691)            | -0.7        |
| Electric Power Tax                 | 19,782,138             | 19,287,481             | (494,658)            | -2.5        |
| Estate Tax                         | 20,510,245             | 28,288,575             | 7,778,330            | 37.9        |
| Gasoline Tax - Counties            | 20,228,171             | 19,967,127             | (261,044)            | -1.3        |
| Gift Tax                           | 495,134                | (114,291)              | (609,424)            | -123.1      |
| Motor Carrier Fees                 | 24,217                 | 29,741                 | 5,524                | 22.8        |
| Petroleum Inspection Fee           | 6,976,681              | 7,324,270              | 347,590              | 5.0         |
| Private Car Lines Tax              | 1,786,740              | 1,762,373              | (24,367)             | -1.4        |
| Retail License Tax                 | 1,026,023              | 1,038,845              | 12,822               | 1.2         |
| Savings & Loan Assoc. Tax          | 3,794,320              | 3,069,522              | (724,799)            | -19.1       |
| Soft Drinks Tax                    | 26,607,943             | 23,494,284             | (3,113,658)          | -11.7       |
| <b>Subtotal-All Other Revenues</b> | <b>\$366,740,412</b>   | <b>\$414,636,176</b>   | <b>\$47,895,764</b>  | <b>13.1</b> |
| Unclaimed Property Fund            | \$8,821,525            | \$9,171,376            | \$349,851            | 4.0         |
| <b>General Fund Revenues</b>       | <b>\$3,957,829,979</b> | <b>\$4,205,997,014</b> | <b>\$248,167,035</b> | <b>6.3</b>  |
| Accommodations Tax-Counties        | \$24,218,154           | \$25,904,013           | \$1,685,859          | 7.0         |
| Admissions Tax - PRT               | 20,701,201             | 21,236,066             | 534,865              | 2.6         |
| Admissions Tax-Wildlife Res        | 25,080                 | 25,571                 | 491                  | 2.0         |
| Admissions Tax-DOC                 | 321,933                | 400,212                | 78,278               | 24.3        |



| Revenue Source                  | FY 1995-1996           | FY 1996-1997           | Difference           | % Change    |
|---------------------------------|------------------------|------------------------|----------------------|-------------|
| Admissions Tax-Counties         | 239,871                | 507,967                | 268,096              | 111.8       |
| Alcohol Beverage Lic-Local Gov  | 5,500                  | 939,400                | 933,900              | 16980.0     |
| Bingo Tax -Division on Aging    | 1,644,370              | 1,444,022              | (200,348)            | -12.2       |
| Bingo Tax - PRT                 | 2,089,107              | 1,725,063              | (364,044)            | -17.4       |
| Casual Excise Expend-Wildlife   | 30,177                 | 63,119                 | 32,942               | 109.2       |
| Commercial Nuclear Waste        | 76,066,713             | 75,444,978             | (621,735)            | -0.8        |
| Documentary Hert Land Tr/St Hou | 5,875,497              | 5,833,589              | (41,907)             | -0.7        |
| Drycleaning Facility Fees       | 938,630                | 1,009,324              | 70,694               | 7.5         |
| Education Improvement Fund      | 381,993,988            | 403,402,494            | 21,408,506           | 5.6         |
| Environmental Impact Fee-DHEC   | 13,503,605             | 14,120,654             | 617,050              | 4.6         |
| Estate Tax-Probate Judges       | 180,549                | 235,556                | 55,007               | 30.5        |
| Forest Renewal-Forestry Comm.   | 322,311                | 978,459                | 656,148              | 203.6       |
| Gasoline - DOT/Wildlife         | 376,710,629            | 384,339,981            | 7,629,352            | 2.0         |
| Highway Use Tax-DOT             | 652,551                | (392,835)              | (1,045,386)          | -160.2      |
| Indigent Care Fund              | 21,414,234             | 21,725,786             | 311,551              | 1.5         |
| Local Option Sales Tax          | 75,267,223             | 92,399,365             | 17,132,142           | 22.8        |
| Motor Carrier Fees-DOT          | 126,590                | 12,103                 | (114,487)            | -90.4       |
| Public Utility Assessments      | 5,969,550              | 5,039,574              | (929,977)            | -15.6       |
| Sales Tax-Aviation-Commerce     | 0                      | 250,112                | 250,112              | NA          |
| Solid Waste Tax                 | 7,183,425              | 7,767,352              | 583,927              | 8.1         |
| <b>Allocated Funds</b>          | <b>\$1,015,480,887</b> | <b>\$1,064,411,925</b> | <b>48,931,038</b>    | <b>4.8</b>  |
| <b>TOTAL COLLECTIONS</b>        | <b>\$4,973,310,866</b> | <b>\$5,270,408,940</b> | <b>\$297,098,073</b> | <b>6.0%</b> |

Note: This report differs from the official Comptroller General's revenue reports. The Department of Revenue reports on a cash basis while the Comptroller General reports on a modified accrual basis for some revenue categories.

**TABLE 2 - EXPENDITURES OF THE  
SOUTH CAROLINA DEPARTMENT OF REVENUE  
1996-1997**

|                        | <b>Adjusted<br/>Appropriation<br/>July 1, 1996-<br/>June 30, 1997</b> | <b>Expenditures<br/>July 1, 1996-<br/>June 30, 1997</b> | <b>Balance</b> |
|------------------------|---|---|----------------|
| Personal Services      | \$23,641,137  | \$23,641,137  | \$0            |
| Contractual Services   | 2,295,653   | 2,295,653   | 0              |
| Supplies and Materials | 2,045,520   | 2,045,520   | 0              |
| Fixed Charges          | 1,378,612   | 1,378,612   | 0              |
| Travel                 | 938,994   | 938,994   | 0              |
| Equipment              | 509,629   | 509,629   | 0              |
| Employer Contributions | 5,419,681   | 5,419,681   | 0              |
| Purchase of Evidence   | 996   | 996   | 0              |
| <b>TOTAL</b>           | <b>\$36,230,222</b>   | <b>\$36,230,222</b>                                     | <b>\$0</b>     |



**TABLE 3 - ENFORCED COLLECTIONS 1996-1997**

| <b>TYPE TAX</b>                         | <b>NUMBER<br/>OF ITEMS</b> | <b>AMOUNT</b>           |
|---|----------------------------|-------------------------|
| Audit Collections                       | 62,860                     | \$ 38,293,801.44        |
| Delinquent Collections                  | 159,774                    | \$ 90,737,379.41        |
| Other Collections                       | 76,427                     | \$ 22,591,247.08        |
| Debt Match Collections - Other Agencies | 149,233                    | \$ 37,049,618.48        |
| Department of Revenue Debt Match        | 29,168                     | \$ 13,307,833.47        |
| Warrant/Receivable Payments             | 132,555                    | \$ 49,104,355.43        |
| <b>TOTAL ENFORCED COLLECTIONS</b>       | <b>610,017</b>             | <b>\$251,084,235.31</b> |

**TABLE 4 - ACCOMMODATIONS TAX COLLECTIONS  
BY COUNTY FOR 1996-1997**

| <b>County</b> | <b>Tax Collected</b> | <b>County</b>      | <b>Tax Collected</b>   |
|---------------|----------------------|--------------------|------------------------|
| Abbeville     | \$9,177.78           | Hampton            | 19,467.33              |
| Aiken         | 166,481.32           | Horry              | 9,744,241.42           |
| Allendale     | 6,586.28             | Jasper             | 218,626.53             |
| Anderson      | 213,002.90           | Kershaw            | 80,133.98              |
| Bamberg       | 8,681.48             | Lancaster          | 38,007.55              |
| Barnwell      | ***                  | Laurens            | 60,610.85              |
| Beaufort      | 3,432,025.18         | Lee                | ***                    |
| Berkeley      | 170,231.67           | Lexington          | 564,034.56             |
| Calhoun       | ***                  | McCormick          | 28,462.07              |
| Charleston    | 4,264,722.86         | Marion             | 27,370.66              |
| Cherokee      | 70,547.97            | Marlboro           | 26,126.04              |
| Chester       | 50,837.61            | Newberry           | 42,279.21              |
| Chesterfield  | 37,673.62            | Oconee             | 73,790.34              |
| Clarendon     | 100,729.89           | Orangeburg         | 350,935.62             |
| Colleton      | 286,390.75           | Pickens            | 196,557.69             |
| Darlington    | 54,930.59            | Richland           | 1,108,677.29           |
| Dillon        | 134,034.64           | Saluda             | ***                    |
| Dorchester    | 125,559.58           | Spartanburg        | 504,692.68             |
| Edgefield     | 5,263.53             | Sumter             | 157,239.21             |
| Fairfield     | 18,755.55            | Union              | 15,394.21              |
| Florence      | 642,030.36           | Williamsburg       | ***                    |
| Georgetown    | 701,009.80           | York               | 465,884.53             |
| Greenville    | 1,472,263.88         | Unknown            | 51,161.88              |
| Greenwood     | 117,617.84           | <b>STATE TOTAL</b> | <b>\$25,906,479.85</b> |

\*\*\* Indicates too few businesses reporting accommodations tax to reveal the collections so as to protect the confidentiality of those businesses. The total for these counties is reflected in the state total.

**TABLE 5 - ACCOMMODATIONS TAX COLLECTIONS  
BY MONTH 1996-1997**

| Month          | Amount Collected       |
|----------------|------------------------|
| July 1996      | \$3,277,914.02         |
| August 1996    | 3,684,003.22           |
| September 1996 | 3,390,813.27           |
| October 1996   | 1,991,129.20           |
| November 1996  | 1,802,786.75           |
| December 1996  | 1,232,631.79           |
| January 1997   | 1,067,528.84           |
| February 1997  | 909,733.89             |
| March 1997     | 1,292,332.62           |
| April 1997     | 1,952,875.59           |
| May 1997       | 2,663,733.18           |
| June 1997      | 2,640,997.48           |
| <b>TOTAL</b>   | <b>\$25,906,479.85</b> |

Indicates no tax business reporting accommodations tax to reveal the collections so as to protect the confidentiality of those businesses. The total for these counties is reflected in the state total.



**TABLE 6 - ADMISSIONS TAX COLLECTIONS  
BY COUNTY 1996-1997**

| <b>COUNTY</b> | <b>TAX COLLECTED</b> | <b>COUNTY</b>  | <b>TAX COLLECTED</b>   |
|---------------|----------------------|----------------|------------------------|
| Abbeville     | \$1,548.13           | Horry          | 7,973,655.82           |
| Aiken         | 406,918.23           | Jasper         | 36,471.14              |
| Allendale     | 2,650.02             | Kershaw        | 50,646.92              |
| Anderson      | 355,499.94           | Lancaster      | 23,731.28              |
| Bamberg       | 2,390.44             | Laurens        | 39,856.63              |
| Barnwell      | 6,770.83             | Lee            | 3,513.48               |
| Beaufort      | 2,447,041.92         | Lexington      | 455,215.56             |
| Berkeley      | 43,891.94            | McCormick      | 12,292.27              |
| Calhoun       | 9,079.53             | Marion         | 24,235.00              |
| Charleston    | 2,412,703.77         | Marlboro       | 3,266.93               |
| Cherokee      | 35,059.18            | Newberry       | 20,580.20              |
| Chester       | 20,092.66            | Oconee         | 56,331.14              |
| Chesterfield  | 30,094.25            | Orangeburg     | 163,415.79             |
| Clarendon     | 55,696.42            | Pickens        | 790,384.41             |
| Colleton      | 48,720.82            | Richland       | 1,776,670.09           |
| Darlington    | 437,827.21           | Saluda         | 20,271.44              |
| Dillon        | 21,339.38            | Spartanburg    | 502,977.85             |
| Dorchester    | 216,024.48           | Sumter         | 118,251.15             |
| Edgefield     | 4,868.25             | Union          | 27,945.52              |
| Fairfield     | 4,783.97             | Williamsburg   | 12,788.76              |
| Florence      | 315,429.94           | York           | 1,028,903.76           |
| Georgetown    | 642,786.67           | Unknown County | 211,131.55             |
| Greenville    | 1,268,353.21         |                |                        |
| Greenwood     | 139,658.17           |                |                        |
| Hampton       | 2,659.28             | <b>TOTAL</b>   | <b>\$22,284,425.33</b> |

**TABLE 7 - ALCOHOLIC BEVERAGE LICENSES BY TYPE**  
**1995-96 and 1996-97**

| County       | Retail Beer and Wine Permits |       | Retail Liquor Licenses |       | Mini-Bottle Licenses |       |
|--------------|------------------------------|-------|------------------------|-------|----------------------|-------|
|              | 95-96                        | 96-97 | 95-96                  | 96-97 | 95-96                | 96-97 |
| Abbeville    | 51                           | 61    | 2                      | 3     | 6                    | 9     |
| Aiken        | 329                          | 373   | 36                     | 40    | 64                   | 76    |
| Allendale    | 47                           | 40    | 6                      | 6     | 8                    | 7     |
| Anderson     | 332                          | 387   | 28                     | 31    | 80                   | 100   |
| Bamberg      | 62                           | 50    | 11                     | 10    | 3                    | 4     |
| Barnwell     | 70                           | 59    | 12                     | 9     | 9                    | 9     |
| Beaufort     | 547                          | 424   | 37                     | 34    | 269                  | 242   |
| Berkeley     | 321                          | 266   | 20                     | 21    | 80                   | 71    |
| Calhoun      | 45                           | 54    | 3                      | 3     | 3                    | 3     |
| Charleston   | 1030                         | 950   | 52                     | 60    | 406                  | 488   |
| Cherokee     | 115                          | 93    | 7                      | 6     | 27                   | 21    |
| Chester      | 114                          | 91    | 12                     | 10    | 12                   | 10    |
| Chesterfield | 142                          | 125   | 12                     | 12    | 15                   | 16    |
| Clarendon    | 121                          | 145   | 19                     | 20    | 10                   | 14    |
| Colleton     | 139                          | 160   | 15                     | 15    | 21                   | 24    |
| Darlington   | 216                          | 196   | 17                     | 17    | 33                   | 28    |
| Dillon       | 140                          | 122   | 10                     | 6     | 11                   | 10    |
| Dorchester   | 164                          | 200   | 18                     | 18    | 41                   | 52    |
| Edgefield    | 50                           | 76    | 4                      | 4     | 5                    | 5     |
| Fairfield    | 102                          | 84    | 8                      | 5     | 9                    | 6     |
| Florence     | 448                          | 360   | 36                     | 30    | 84                   | 71    |
| Georgetown   | 243                          | 277   | 23                     | 25    | 94                   | 104   |



| County       | Retail Beer and Wine Permits |               | Retail Liquor Licenses |            | Mini-Bottle Licenses |              |
|--------------|------------------------------|---------------|------------------------|------------|----------------------|--------------|
|              | 95-96                        | 96-97         | 95-96                  | 96-97      | 95-96                | 96-97        |
| Greenville   | 795                          | 940           | 55                     | 62         | 275                  | 326          |
| Greenwood    | 166                          | 201           | 16                     | 17         | 41                   | 51           |
| Hampton      | 73                           | 76            | 11                     | 12         | 5                    | 7            |
| Horry        | 1103                         | 994           | 68                     | 64         | 491                  | 429          |
| Jasper       | 85                           | 98            | 8                      | 8          | 9                    | 9            |
| Kershaw      | 152                          | 173           | 17                     | 18         | 29                   | 36           |
| Lancaster    | 167                          | 207           | 12                     | 14         | 24                   | 29           |
| Laurens      | 161                          | 148           | 19                     | 13         | 17                   | 20           |
| Lee          | 82                           | 92            | 1                      | 16         | 7                    | 9            |
| Lexington    | 543                          | 468           | 49                     | 41         | 145                  | 123          |
| McCormick    | 59                           | 48            | 7                      | 7          | 8                    | 8            |
| Marion       | 108                          | 128           | 13                     | 18         | 11                   | 14           |
| Marlboro     | 117                          | 138           | 6                      | 6          | 14                   | 12           |
| Newberry     | 104                          | 95            | 10                     | 9          | 12                   | 15           |
| Oconee       | 145                          | 133           | 11                     | 11         | 36                   | 32           |
| Orangeburg   | 314                          | 358           | 40                     | 42         | 49                   | 54           |
| Pickens      | 191                          | 181           | 14                     | 13         | 49                   | 40           |
| Richland     | 885                          | 788           | 86                     | 69         | 316                  | 275          |
| Saluda       | 45                           | 43            | 4                      | 5          | 5                    | 3            |
| Spartanburg  | 590                          | 546           | 48                     | 40         | 158                  | 149          |
| Sumter       | 279                          | 302           | 34                     | 35         | 46                   | 50           |
| Union        | 51                           | 59            | 11                     | 14         | 7                    | 7            |
| Williamsburg | 166                          | 187           | 23                     | 25         | 9                    | 11           |
| York         | 328                          | 406           | 21                     | 23         | 86                   | 100          |
| <b>TOTAL</b> | <b>11,537</b>                | <b>11,392</b> | <b>986</b>             | <b>967</b> | <b>3,139</b>         | <b>3,184</b> |

**TABLE 8 - OTHER ALCOHOLIC BEVERAGE  
LICENSES AND PERMITS  
1995-96 and 1996-97**

| Type of License or Permit                | 1995-1996 | 1996-1997 |
|--|-----------|-----------|
| Beer and Wine Wholesaler License         | 69        | 69        |
| Winery License                           | 8         | 8         |
| Liquor Wholesaler License                | 9         | 7         |
| Cooking License                          | 286       | 343       |
| Temporary Beer and Wine Permit           | 1,613     | 301       |
| Temporary Mini-Bottle Permit             | 72        | 92        |
| Tempary Alcoholic Liquor Permit          | 416       | 24        |
| Producers/Representatives License        | 621       | 561       |
| 7-day Off-premises Beer and Wine License | n/a       | 308       |
| Brewpubs                                 | n/a       | 23        |

**TABLE 9 - REVOCATION AND SUSPENSIONS  
OF ALCOHOLIC BEVERAGE,  
VIDEO POKER AND BINGO LICENSES  
1996-1997**

| Type of License               | Revocations | Suspensions |
|-------------------------------|-------------|-------------|
| Retail Beer and Wine Licenses | 1           | 12          |
| Retail Liquor Licenses        | 1           | 2           |
| Mini-Bottle Licenses          | 3           | 3           |
| Video Poker Licenses          | 452         | 0           |
| Bingo Licenses                | 2           | 0           |



**TABLE 10 - BINGO PROCEEDS 1996-1997**

Bingo operations in South Carolina are required to file quarterly financial statements with the Department of Revenue. These statements report total revenues collected by the bingo operation, prizes paid out and expenditures. Below is a compilation of the financial information filed by bingo operations.

| Item                           | Amount                |
|--------------------------------|-----------------------|
| <b>Gross Revenues Reported</b> | <b>\$81,800,212</b>   |
| <b>Prize Payouts</b>           | \$59,885,942          |
| <b>Bingo Tax</b>               | 5,345,646             |
| <b>Building Rent</b>           | 2,004,043             |
| <b>Equipment Rent</b>          | 436,699               |
| <b>Supplies</b>                | 1,617,554             |
| <b>Payroll</b>                 | 4,111,515             |
| <b>Promoter Fees</b>           | 3,845,140             |
| <b>Bingo Sales Tax</b>         | 2,337,058             |
| <b>Miscellaneous</b>           | 2,169,677             |
| <b>Charities</b>               | 613,846               |
| <b>Total Expenses</b>          | <u>(\$82,367,120)</u> |
| <b>Net Revenue</b>             | <b>* (\$566,908)</b>  |

\* This compilation is based solely on reports filed by the bingo operations. The accuracy of these totals is not confirmed by the Department of Revenue.

**TABLE 11 - COIN-OPERATED DEVICES  
LICENSE SALES FOR 1996-1997**

| Type of License                         | Biennial Licenses      |                        | Seasonal Licenses                     |                                       |
|---|------------------------|------------------------|---------------------------------------|---------------------------------------|
|   | Expire<br>May 31, 1998 | Expire<br>May 31, 1999 | April-Sept 97<br>Seasonal<br>Licenses | April-Sept 96<br>Seasonal<br>Licenses |
| <b>Machine Licenses</b>                 |                        |                        |                                       |                                       |
| Type I                                  | 5,802                  | 5,967                  | 288                                   | 631                                   |
| Type II                                 | 6,058                  | 5,356                  | 408                                   | 694                                   |
| Type III                                | 15,142                 | 11,046                 | 1206                                  | 803                                   |
| <b>Owner/<br/>Operator<br/>Licenses</b> |                        |                        |                                       |                                       |
| Class A                                 | 106                    | 127                    | 1                                     | 1                                     |
| Class B                                 | 78                     | 64                     | 4                                     | 5                                     |
| Class C                                 | 188                    | 290                    | 9                                     | 4                                     |



**TABLE 12 - ANALYSIS OF CORPORATE INCOME TAX RETURNS  
BY TAX LIABILITY 1996-1997**

| <b>Tax Liability</b> | <b>Number of Returns</b> | <b>Percent of Total</b> | <b>Amount of Tax</b>  | <b>Percent of Total</b> |
|----------------------|--------------------------|-------------------------|-----------------------|-------------------------|
| \$0.00               | 61,544                   | 78.67%                  | \$ .00                | 0.00%                   |
| Under \$49           | 2,728                    | 3.49%                   | 49,083.23             | 0.02%                   |
| \$50 - \$99          | 1,130                    | 1.44%                   | 82,935.86             | 0.04%                   |
| \$100 - \$199        | 1,481                    | 1.89%                   | 216,001.11            | 0.10%                   |
| \$200 - \$299        | 942                      | 1.20%                   | 234,170.75            | 0.11%                   |
| \$300 - \$399        | 800                      | 1.02%                   | 279,734.04            | 0.13%                   |
| \$400 - \$499        | 642                      | 0.82%                   | 287,531.98            | 0.13%                   |
| \$500 - \$999        | 2,096                    | 2.68%                   | 1,514,610.88          | 0.70%                   |
| \$1000 - \$1499      | 1,235                    | 1.58%                   | 1,514,662.79          | 0.70%                   |
| \$1500 - \$1999      | 844                      | 1.08%                   | 1,470,202.99          | 0.68%                   |
| \$2000 - \$2499      | 633                      | 0.81%                   | 1,420,021.08          | 0.66%                   |
| \$2500 - \$2999      | 492                      | 0.63%                   | 1,344,578.42          | 0.62%                   |
| \$3000 - \$3499      | 356                      | 0.46%                   | 1,149,131.30          | 0.53%                   |
| \$3500 - \$3999      | 356                      | 0.46%                   | 1,331,967.02          | 0.62%                   |
| \$4000 - \$4499      | 240                      | 0.31%                   | 1,018,299.37          | 0.47%                   |
| \$4500 - \$4999      | 172                      | 0.22%                   | 813,802.59            | 0.38%                   |
| \$5000 - \$9999      | 958                      | 1.22%                   | 6,726,383.50          | 3.11%                   |
| \$10,000-\$14,999    | 405                      | 0.52%                   | 4,966,171.44          | 2.30%                   |
| \$15,000-\$19,999    | 199                      | 0.25%                   | 3,435,997.54          | 1.59%                   |
| \$20,000-\$24,999    | 145                      | 0.19%                   | 3,258,984.50          | 1.51%                   |
| \$25,000-\$49,999    | 351                      | 0.45%                   | 12,381,905.14         | 5.73%                   |
| \$50,000 and up      | 477                      | 0.61%                   | 172,729,123.80        | 79.88%                  |
| <b>TOTAL</b>         | <b>78,226</b>            | <b>100.00%</b>          | <b>216,225,299.33</b> | <b>100.00%</b>          |



**TABLE 13 - ANALYSIS OF CORPORATE INCOME TAX RETURNS  
BY STANDARD INDUSTRIAL CODE 1996-1997**

| Code Classification                     | Number of Returns | Amount of Tax  |
|---|-------------------|----------------|
| 0100 Crop Production                    | 499               | \$1,865,038.69 |
| 0270 Animal Specialties                 | 130               | 104,881.93     |
| 0780 Landscape and Horticulture         | 451               | 47,980.36      |
| 0810 Forestry                           | 152               | 2,573,577.51   |
| 0910 Fishing, Hatcheries                | 30                | 576.84         |
| 1000 Metal Mining                       | 30                | 68,141.61      |
| 1300 Oil & Gas Extraction               | 4                 | ***            |
| 1400 Mining Non-Metallic Minerals       | 18                | 90,636.25      |
| 1520 General Building Contractors       | 4019              | 4,003,561.78   |
| 1611 Highway & Street Construction      | 236               | 622,201.12     |
| 1620 Heavy Construction Except Hwy      | 309               | 52,433.61      |
| 1711 Plumbing, Heating, Air Condition   | 977               | 1,064,818.88   |
| 1721 Painting, Papering, Decorating     | 180               | 27,310.32      |
| 1731 Electrical Work                    | 326               | 120,229.96     |
| 1740 Masonry, Stonework & Plastering    | 101               | 23,416.98      |
| 1750 Carpentry, Flooring                | 101               | 12,482.55      |
| 1761 Roofing & Sheet Metal Work         | 154               | 37,399.30      |
| 1771 Concrete Work                      | 95                | 487,303.78     |
| 1781 Water Well Drilling                | 24                | 44,974.26      |
| 1790 Miscellaneous Trade Contractors    | 1,569             | 2,010,383.36   |
| 2010 Meat Products                      | 103               | 343,809.00     |
| 2020 Dairy Products                     | 79                | 322,642.78     |
| 2082 Malt Beverages                     | 2                 | ***            |
| 2084 Wines, Brandy, Brandy Spirits      | 3                 | ***            |
| 2085 Distilled Liquor                   | 1                 | ***            |
| 2086 Bottled & Canned Soft Drinks       | 25                | 853,377.65     |
| 2090 Other Food & Kindred Products      | 5                 | 483.00         |
| 2100 Tobacco Manufacturers              | 5                 | 15,577.45      |
| 2200 Textile Mill Products              | 194               | 7,504,125.95   |
| 2300 Apparel & Other Kindred Products   | 254               | 542,657.22     |
| 2400 Lumber & Wood Products             | 333               | 3,108,756.36   |
| 2500 Furniture & Fixtures               | 30                | 3,991.20       |
| 2600 Paper & Allied Products            | 62                | 6,353,183.65   |
| 2700 Printing & Publishing              | 436               | 1,192,185.66   |
| 2711 Newspaper - Manufacturing          | 14                | 14,902.90      |
| 2712 Newspaper - Non-manufacturing      | 10                | 176.55         |
| 2800 Chemicals                          | 183               | 5,063,103.95   |
| 2910 Petroleum Products Include Asphalt | 8                 | 13,483.10      |



| Code Classification                       | Number of Returns | Amount of Tax |
|---|-------------------|---------------|
| 3200 Stone, Glass & Concrete Products     | 114               | 1,959,398.82  |
| 3300 Primary Metal Products               | 106               | 382,482.25    |
| 3400 Fabricated Metal Products            | 346               | 1,354,578.97  |
| 3500 Machinery Except Electrical          | 223               | 957,374.85    |
| 3570 Computing & Accounting Machines      | 5                 | 2,526.55      |
| 3600 Electronic & Electrical Equipment    | 74                | 5,207,821.74  |
| 3630 Household Appliances                 | 3                 | ***           |
| 3700 Transportation Equipment             | 20                | 255,656.75    |
| 3800 Scientific & Medical Instruments     | 17                | 63,505.85     |
| 3900 Misc. Manufacturing Industries       | 1,151             | 16,067,591.56 |
| 4000 Railroad                             | 258               | 791,196.45    |
| 4100 Local & Suburban Transportation      | 3                 | ***           |
| 4200 Trucking & Warehousing               | 1,261             | 514,723.17    |
| 4500 Air Transportation                   | 86                | 4,543,919.49  |
| 4600 Pipelines                            | 4                 | ***           |
| 4789 Other Transportation Services        | 29                | 27,008.87     |
| 4800 Communication Industries             | 787               | 9,277,768.32  |
| 4899 Telephone/Telegraph Communications   | 19                | 10.40         |
| 4900 Electrical, Gas & Water Services     | 119               | 4,610,488.92  |
| 5010 Motor Vehicles & Auto Equipment      | 512               | 798,317.12    |
| 5020 Furniture & Home Furnishings         | 401               | 452,989.08    |
| 5030 Lumber & Other Building Material     | 75                | 191,913.21    |
| 5040 Sporting, Photographic & Hobby Items | 81                | 604,241.69    |
| 5050 Metals & Minerals, Except Oil        | 23                | 12,926.85     |
| 5060 Electrical Goods                     | 56                | 495,092.40    |
| 5070 Hardware, Plumbing, Heating Equip    | 337               | 410,200.04    |
| 5080 Industrial & Farm Machinery          | 319               | 1,561,743.35  |
| 5081 Computers & Peripheral Equipment     | 339               | 434,029.24    |
| 5086 Professional & Medical Equipment     | 137               | 229,125.94    |
| 5099 Other Durable Goods                  | 447               | 1,525,822.72  |
| 5110 Paper & Paper Products               | 19                | 33,840.15     |
| 5120 Drug & Sundries                      | 28                | 899,889.95    |
| 5130 Apparel, Piece Goods & Notions       | 44                | 24,170.80     |
| 5140 Foodstuffs & Related Products        | 149               | 348,063.63    |
| 5150 Farm Products Raw Materials          | 556               | 4,021,331.01  |
| 5160 Chemicals & Allied Products          | 85                | 222,332.19    |
| 5170 Petroleum & Petroleum Products       | 85                | 25,952.51     |
| 5180 Beer, Wine & Alcoholic Beverages     | 25                | 43,113.65     |
| 5191 Farm Supplies                        | 19                | 11,868.35     |
| 5194 Tobacco Products                     | 8                 | 38,922.70     |
| 5199 Other Non-Durable Goods              | 61                | 116,598.00    |
| 5211 Building Material Dealers            | 354               | 1,119,948.06  |
| 5251 Hardware Stores                      | 92                | 23,091.38     |



| Code Classification                    | Number of Returns | Amount of Tax |
|--|-------------------|---------------|
| 5261 Nurseries & Garden Shops          | 66                | 9,901.07      |
| 5271 Mobile Home Dealers               | 203               | 537,380.17    |
| 5311 Department Stores                 | 130               | 4,195,532.71  |
| 5331 Variety Stores                    | 147               | 360,672.13    |
| 5398 Flea Markets                      | 11                | 3,631.60      |
| 5399 Misc Merchandise Stores           | 311               | 238,688.17    |
| 5411 Grocery Stores                    | 504               | 4,341,152.80  |
| 5431 Fruit & Vegetable Markets         | 17                | 2,208.15      |
| 5460 Bakeries                          | 54                | 1,296.40      |
| 5499 Other Food Stores                 | 226               | 71,835.64     |
| 5511 New & Used Car Dealers            | 386               | 325,386.50    |
| 5521 Used Car Dealers                  | 138               | 32,738.26     |
| 5531 Auto & Home Supply Stores         | 644               | 755,545.09    |
| 5541 Gasoline Service stations         | 223               | 251,084.78    |
| 5571 Motorcycle Dealers                | 12                | 7,555.40      |
| 5599 Boat & Other Recreational Dealers | 167               | 151,463.28    |
| 5600 Apparel & Accessory Stores        | 799               | 957,908.61    |
| 5700 Furniture & Home Furnishings      | 494               | 911,640.47    |
| 5812 Eating Places                     | 2,711             | 1,159,469.85  |
| 5813 Drinking Places                   | 145               | 9,121.10      |
| 5912 Drug Stores                       | 260               | 924,269.88    |
| 5921 Liquor Stores                     | 204               | 63,620.10     |
| 5931 Used Merchandise Stores           | 79                | 52,746.35     |
| 5941 Sporting Goods & Bicycle Shops    | 169               | 112,174.70    |
| 5942 Book Stores                       | 220               | 1,165,507.65  |
| 5944 Jewelry Stores                    | 234               | 279,847.79    |
| 5947 Gift, Novelty & Souvenir Stores   | 137               | 4,863.85      |
| 5961 Mail Order Houses                 | 53                | 217,945.20    |
| 5963 Arts & Crafts - \$20 License Fee  | 3                 | ***           |
| 5983 Fuel Oil Dealers                  | 115               | 158,463.31    |
| 5984 LP Gas Dealers                    | 35                | 10,580.50     |
| 5992 Florist                           | 291               | 84,867.08     |
| 5993 Cigar Stores & Stands             | 8                 | 2,853.40      |
| 5994 News Dealers& Newsstands          | 5                 | 9,273.35      |
| 5999 Other Misc Retail operations      | 2,876             | 3,316,738.39  |
| 6000 Banking                           | 694               | 12,816,201.21 |
| 6120 Savings & Loan Associations       | 27                | 8,866.65      |
| 6142 Federal Credit Unions             | 6                 | 257.50        |
| 6143 State Credit Unions               | 1                 | ***           |
| 6146 Installment Finance Companies     | 375               | 574,935.87    |
| 6300 Insurance Carriers                | 1,903             | 835,108.12    |
| 6500 Real Estate                       | 7,265             | 7,815,647.07  |
| 6664 Misc Non-Profit Organizations     | 40                | 1,383.52      |



| Code Classification                          | Number of Returns | Amount of Tax |
|--|-------------------|---------------|
| 6799 Misc Investors                          | 948               | 7,248,801.26  |
| 7011 Hotels, Motels, Tourist Courts          | 682               | 650,257.32    |
| 7021 Rooming & Boarding Houses               | 19                | 814.70        |
| 7030 Campsite & Trailer Parks                | 30                | 2,515.04      |
| 7210 Laundry & Garment Services              | 265               | 56,410.20     |
| 7215 Coin Operated Laundry                   | 12                | 0.00          |
| 7221 Photographic Studios                    | 127               | 15,012.20     |
| 7231 Beauty Shops                            | 297               | 105,689.31    |
| 7241 Barber Shops                            | 13                | 399.90        |
| 7261 Funeral Services                        | 172               | 244,764.99    |
| 7299 Misc Personal Services                  | 366               | 423,369.92    |
| 7310 Advertising                             | 462               | 286,889.03    |
| 7332 Blueprinting & Photocopying             | 40                | 1,585.45      |
| 7370 Computer, Data Processing Services      | 239               | 168,798.78    |
| 7372 Computer Software                       | 270               | 230,688.56    |
| 7394 Equipment Rental                        | 906               | 871,643.84    |
| 7399 Other Business Services                 | 18,241            | 56,535,452.66 |
| 7500 Auto Repair, Services & Garages         | 910               | 340,357.13    |
| 7512 Automobile Rental                       | 94                | 24,563.50     |
| 7600 Other Repair Services                   | 446               | 247,402.60    |
| 7832 Motion Picture Theaters                 | 387               | 210,697.76    |
| 7911 Dance Halls, Studios & Schools          | 19                | 904.20        |
| 7929 Entertainers & Groups                   | 55                | 931.27        |
| 7932 Billiard & Pool Establishments          | 4                 | ***           |
| 7933 Bowling Alleys                          | 14                | 2,962.55      |
| 7941 Sports Clubs & Promoters                | 39                | 11.35         |
| 7948 Race Tracks & Operations                | 14                | 88.45         |
| 7992 Public Golf Courses                     | 74                | 7,493.60      |
| 7993 Coin-Operated Amusement Devices         | 54                | 35,702.25     |
| 7996 Amusement Parks                         | 13                | 40.35         |
| 7997 Membership Recreation Clubs             | 804               | 323,261.25    |
| 7999 Other Amusement & Recreations           | 163               | 37,409.43     |
| 8000 Medical & Health Services               | 2,405             | 1,536,159.74  |
| 8111 Legal Services                          | 568               | 71,127.68     |
| 8200 Educational Services                    | 161               | 40,362.65     |
| 8300 Family Services, Including Day Care     | 341               | 49,337.52     |
| 8611 Business Association                    | 1015              | 166,680.22    |
| 8621 Professional Association                | 296               | 25,952.84     |
| 8641 Civic, Social or Fraternal Organization | 382               | 25,807.69     |
| 8651 Political Organization                  | 1                 | ***           |
| 8661 Religious Organization                  | 11                | 63.25         |
| 8699 Charitable Organization                 | 207               | 8,283.12      |
| 8911 Architectural, Engineering Serv         | 820               | 258,658.67    |

| Code Classification                     | Number of Returns | Amount of Tax         |
|---|-------------------|-----------------------|
| 8922 Non-Commercial Organizations       | 76                | 14,807.45             |
| 8931 Accounting, Auditing & Bookkeeping | 367               | 26,485.34             |
| 8999 Misc Services (Including Vets)     | 464               | 37,600.80             |
| 9999 Non-Classifiable Business          | 2,516             | 4,701,777.20          |
| <b>GRAND TOTAL</b>                      | <b>78,226</b>     | <b>216,225,299.33</b> |

\*\*\* The amount of tax reported in classifications with fewer than five businesses has been deleted to protect the privacy of those businesses. The amount of tax for these businesses is included in the grand total.

Note: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.



**TABLE 14 - ANALYSIS OF 1996 INDIVIDUAL INCOME TAX RETURNS  
BY INCOME CLASS**

| <b>State Taxable<br/>Income Class</b> | <b>Number<br/>of Returns</b> | <b>Number of<br/>Exemptions</b> | <b>Total State<br/>Taxable Income</b> | <b>State<br/>Tax Liability</b> |
|---------------------------------------|------------------------------|---------------------------------|---------------------------------------|--------------------------------|
| None                                  | 359,264                      | 726,351                         | (\$1,264,878,000)                     | \$ 550,000                     |
| \$1-\$1,000                           | 91,771                       | 151,710                         | 5,616,000                             | 835,000                        |
| \$1,001-\$2,000                       | 67,077                       | 118,606                         | 49,625,000                            | 1,965,000                      |
| \$2,001-\$3,000                       | 57,969                       | 105,017                         | 93,215,000                            | 2,884,000                      |
| \$3,001-\$4,000                       | 52,183                       | 95,917                          | 133,155,000                           | 3,851,000                      |
| \$4,001-\$5,000                       | 48,959                       | 91,244                          | 169,285,000                           | 4,814,000                      |
| \$5,001-\$6,000                       | 46,137                       | 86,078                          | 204,187,000                           | 6,020,000                      |
| \$6,001-\$7,000                       | 43,756                       | 81,973                          | 235,514,000                           | 7,159,000                      |
| \$7,001-\$8,000                       | 41,737                       | 78,447                          | 265,599,000                           | 8,507,000                      |
| \$8,001-\$9,000                       | 39,665                       | 75,006                          | 291,273,000                           | 9,781,000                      |
| \$9,001-\$10,000                      | 38,165                       | 71,424                          | 319,371,000                           | 11,292,000                     |
| \$10,001-\$11,000                     | 35,897                       | 67,731                          | 336,648,000                           | 12,509,000                     |
| \$11,001-\$12,000                     | 34,216                       | 64,118                          | 355,555,000                           | 13,887,000                     |
| \$12,001-\$13,000                     | 32,284                       | 61,208                          | 366,869,000                           | 15,108,000                     |
| \$13,001-\$14,000                     | 30,599                       | 58,220                          | 379,929,000                           | 16,295,000                     |
| \$14,001-\$15,000                     | 29,372                       | 56,140                          | 394,144,000                           | 17,511,000                     |
| \$15,001-\$20,000                     | 126,697                      | 250,861                         | 2056,940,000                          | 98,403,000                     |
| \$20,001-\$25,000                     | 99,417                       | 214,170                         | 2,093,690,000                         | 107,679,000                    |
| \$25,001-\$35,000                     | 146,149                      | 350,003                         | 4,125,667,000                         | 224,547,000                    |
| \$35,001-\$50,000                     | 135,316                      | 354,763                         | 5,411,308,000                         | 308,784,000                    |
| \$50,001-\$75,000                     | 81,965                       | 221,640                         | 4,742,490,000                         | 283,171,000                    |
| \$75,001-\$100,000                    | 23,746                       | 63,863                          | 1,970,222,000                         | 122,614,000                    |
| \$100,001-\$150,000                   | 14,782                       | 40,323                          | 1,721,557,000                         | 110,691,000                    |
| \$150,001-\$200,000                   | 5,276                        | 14,812                          | 880,914,000                           | 57,692,000                     |
| \$200,001-\$350,000                   | 5,716                        | 16,188                          | 1,425,865,000                         | 94,698,000                     |
| \$350,001-\$500,000                   | 1,789                        | 5,172                           | 712,117,000                           | 47,607,000                     |
| \$500,001-\$750,000                   | 915                          | 2,538                           | 513,068,000                           | 34,449,000                     |
| Over \$750,000                        | 967                          | 2,593                           | 1,364,720,000                         | 89,492,000                     |
| <b>TOTALS</b>                         | <b>1,691,786</b>             | <b>3,526,116</b>                | <b>\$29,342,433,000</b>               | <b>\$1,712,795,000</b>         |



**TABLE 15 - ANALYSIS OF 1996 INDIVIDUAL INCOME TAX RETURNS  
BY TAX LIABILITY**

| <b>Tax Liability</b> | <b>Number of Returns</b> | <b>Percent of Total</b> | <b>Amount of Tax</b>   | <b>Percent of Total</b> |
|----------------------|--------------------------|-------------------------|------------------------|-------------------------|
| \$0.00               | 421,465                  | 24.74                   | \$0                    | .00                     |
| \$0.01-\$25          | 87,538                   | 5.14                    | 1,010,672              | .05                     |
| \$26-\$50            | 66,413                   | 3.90                    | 2,466,799              | .13                     |
| \$51-\$75            | 51,944                   | 3.05                    | 3,242,626              | .18                     |
| \$76-\$100           | 41,499                   | 2.44                    | 3,644,958              | .20                     |
| \$100-\$125          | 41,370                   | 2.43                    | 4,657,971              | .25                     |
| \$126-\$150          | 28,032                   | 1.65                    | 3,866,096              | .21                     |
| \$151-\$200          | 55,076                   | 3.23                    | 9,627,611              | .52                     |
| \$201-\$250          | 45,698                   | 2.68                    | 10,243,877             | .55                     |
| \$251-\$300          | 39,099                   | 2.29                    | 10,801,481             | .58                     |
| \$301-\$400          | 62,705                   | 3.68                    | 21,825,395             | 1.18                    |
| \$401-\$500          | 54,257                   | 3.18                    | 24,269,491             | 1.31                    |
| \$501-\$600          | 43,828                   | 2.57                    | 24,052,959             | 1.30                    |
| \$601-\$700          | 43,969                   | 2.58                    | 28,599,270             | 1.55                    |
| \$701-\$800          | 38,158                   | 2.24                    | 28,690,382             | 1.55                    |
| \$801-900            | 35,868                   | 2.11                    | 30,477,678             | 1.65                    |
| \$901-\$1,000        | 33,262                   | 1.95                    | 31,530,282             | 1.71                    |
| \$1,001-\$1,250      | 75,127                   | 4.41                    | 84,114,366             | 4.55                    |
| \$1,251-\$1,500      | 62,585                   | 3.67                    | 85,846,810             | 4.64                    |
| \$1,501-\$2,000      | 99,373                   | 5.83                    | 172,643,289            | 9.34                    |
| \$2,001-\$2,500      | 75,113                   | 4.41                    | 168,103,521            | 9.09                    |
| \$2,501-\$3,000      | 54,768                   | 3.21                    | 149,860,193            | 8.11                    |
| \$3,001-\$4,000      | 64,691                   | 3.80                    | 222,410,773            | 12.03                   |
| \$4,001-\$5,000      | 30,606                   | 1.80                    | 136,036,819            | 7.36                    |
| \$5,001-\$7,500      | 27,442                   | 1.61                    | 163,793,706            | 8.86                    |
| \$7,501-\$9,999      | 9,009                    | .53                     | 77,336,191             | 4.18                    |
| OVER \$10,000        | 14,909                   | .88                     | 349,370,932            | 18.90                   |
| <b>TOTALS</b>        | <b>1,703,804</b>         | <b>100.01</b>           | <b>\$1,848,524,148</b> | <b>99.98</b>            |



**TABLE 16 - 1996 INDIVIDUAL INCOME TAX BY COUNTY**

| <b>County</b> | <b>Number of Returns</b> | <b>Number of Exemptions</b> | <b>State Taxable Income</b> | <b>State Income Tax Liability</b> |
|---------------|--------------------------|-----------------------------|-----------------------------|-----------------------------------|
| Abbeville     | 9,329                    | 19,302                      | \$115,907,000               | \$6,541,000                       |
| Aiken         | 54,428                   | 119,826                     | 1,101,870,000               | 57,845,000                        |
| Allendale     | 3,889                    | 8,607                       | 32,431,000                  | 2,113,000                         |
| Anderson      | 66,701                   | 137,804                     | 1,171,023,000               | 68,666,000                        |
| Bamberg       | 5,786                    | 12,871                      | 59,709,000                  | 3,665,000                         |
| Barnwell      | 8,814                    | 19,558                      | 124,921,000                 | 7,533,000                         |
| Beaufort      | 40,997                   | 83,962                      | 947,173,000                 | 56,539,000                        |
| Berkeley      | 43,484                   | 96,970                      | 618,947,000                 | 35,861,000                        |
| Calhoun       | 4,494                    | 9,547                       | 63,099,000                  | 3,728,000                         |
| Charleston    | 126,045                  | 250,876                     | 2,464,424,000               | 154,564,000                       |
| Cherokee      | 20,176                   | 41,905                      | 318,745,000                 | 16,869,000                        |
| Chester       | 13,530                   | 28,448                      | 180,508,000                 | 9,402,000                         |
| Chesterfield  | 15,736                   | 33,559                      | 210,966,000                 | 10,969,000                        |
| Clarendon     | 11,171                   | 24,383                      | 111,328,000                 | 6,751,000                         |
| Colleton      | 14,038                   | 31,107                      | 147,174,000                 | 9,031,000                         |
| Darlington    | 26,472                   | 56,039                      | 398,443,000                 | 24,188,000                        |
| Dillon        | 11,871                   | 25,856                      | 116,369,000                 | 6,767,000                         |
| Dorchester    | 34,680                   | 77,305                      | 581,063,000                 | 34,468,000                        |
| Edgefield     | 6,771                    | 14,791                      | 89,032,000                  | 4,797,000                         |
| Fairfield     | 9,622                    | 19,906                      | 117,104,000                 | 6,611,000                         |
| Florence      | 53,453                   | 112,953                     | 917,002,000                 | 56,222,000                        |
| Georgetown    | 22,744                   | 47,593                      | 330,847,000                 | 20,324,000                        |
| Greenville    | 161,628                  | 330,478                     | 3,770,520,000               | 229,906,000                       |
| Greenwood     | 28,268                   | 58,079                      | 484,451,000                 | 29,032,000                        |
| Hampton       | 8,227                    | 18,405                      | 93,454,000                  | 5,596,000                         |
| Horry         | 79,166                   | 150,547                     | 1,135,585,000               | 67,718,000                        |
| Jasper        | 4,955                    | 10,865                      | 51,143,000                  | 2,652,000                         |
| Kershaw       | 21,807                   | 46,898                      | 351,952,000                 | 21,124,000                        |
| Lancaster     | 23,373                   | 49,551                      | 377,918,000                 | 18,918,000                        |
| Laurens       | 24,969                   | 51,553                      | 338,623,000                 | 19,567,000                        |
| Lee           | 6,326                    | 13,810                      | 53,257,000                  | 3,286,000                         |
| Lexington     | 84,634                   | 178,755                     | 1,721,928,000               | 102,452,000                       |
| McCormick     | 3,663                    | 7,497                       | 41,547,000                  | 2,152,000                         |
| Marion        | 14,489                   | 30,410                      | 139,931,000                 | 8,340,000                         |
| Marlboro      | 10,735                   | 22,687                      | 111,864,000                 | 5,839,000                         |
| Newberry      | 15,593                   | 31,690                      | 218,043,000                 | 12,793,000                        |
| Oconee        | 27,326                   | 56,125                      | 477,648,000                 | 27,653,000                        |
| Orangeburg    | 35,867                   | 76,769                      | 439,361,000                 | 26,574,000                        |
| Pickens       | 42,272                   | 87,827                      | 776,004,000                 | 45,167,000                        |

TABLE 16 - 1996 INDIVIDUAL INCOME TAX BY COUNTY

| County         | Number of Returns | Number of Exemptions | State Taxable Income    | State Income Tax Liability |
|----------------|-------------------|----------------------|-------------------------|----------------------------|
| Richland       | 130,896           | 259,547              | 2,704,424,000           | 165,429,000                |
| Saluda         | 6,414             | 13,670               | 80,548,000              | 4,644,000                  |
| Spartanburg    | 104,387           | 216,023              | 2,010,909,000           | 118,532,000                |
| Sumter         | 38,899            | 86,245               | 503,743,000             | 29,800,000                 |
| Union          | 13,429            | 26,802               | 166,763,000             | 9,237,000                  |
| Williamsburg   | 13,535            | 29,308               | 113,998,000             | 6,780,000                  |
| York           | 62,350            | 132,828              | 1,339,888,000           | 54,556,000                 |
| Unknown County | 95                | 201                  | (1,489,000)             | 77,000                     |
| Out of State   | 132,732           | 286,211              | 1,878,127,000           | 107,002,000                |
| Out of Country | 3,538             | 7,756                | 48,763,000              | 2,818,000                  |
| <b>TOTAL</b>   | <b>1,691,786</b>  | <b>3,526,116</b>     | <b>\$29,342,433,000</b> | <b>\$1,712,795,000</b>     |

NOTE: The above totals may not equal the totals in other schedules due to rounding, additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.



**TABLE 17 - 1996 INDIVIDUAL INCOME TAX RETURNS**

(Processed 1/1/97 - 12/8/97)

| Type Return  | Refunds          | Balance Due    | Zero Net Due   | Total Returns    |
|--------------|------------------|----------------|----------------|------------------|
| Short Form   | 516,900          | 8,873          | 19,951         | 545,724          |
| Long Form    | 817,748          | 52,710         | 250,849        | 1,121,307        |
| Nonresident  | 123,797          | 3,674          | 28,021         | 155,492          |
| Amended      | 19,710           | 2,383          | 8,598          | 30,691           |
| Extensions   | 0                | 42,125         | 0              | 42,125           |
| <b>TOTAL</b> | <b>1,478,155</b> | <b>109,765</b> | <b>307,419</b> | <b>1,895,339</b> |

**TABLE 18 -1996 INDIVIDUAL INCOME TAX REFUNDS**

(Processed 1/1/97-12/8/97)

| Type Return  | Number of Refunds | Total Amount            | Average Refund Amount |
|--------------|-------------------|-------------------------|-----------------------|
| Short Form   | 516,900           | \$157,285,080.35        | \$304.29              |
| Long Form    | 817,748           | 397,766,215.66          | 486.42                |
| Nonresident  | 123,797           | 46,262,433.78           | 372.70                |
| Amended      | 19,710            | 10,134,495.42           | 512.18                |
| <b>Total</b> | <b>1,478,155</b>  | <b>\$611,448,225.21</b> | <b>\$413.66</b>       |

# TABLE 19 - 1996 INDIVIDUAL INCOME TAX RETURNS BY FILING STATUS

(Processed 1/1/97 - 12/8/97)

| Filing Status      | Short Form     | Long Form        | Nonresident    | Amended       | Total            |
|--------------------|----------------|------------------|----------------|---------------|------------------|
| Single             | 307,719        | 320,712          | 52,690         | 8,435         | 689,556          |
| Married - Joint    | 89,691         | 558,772          | 82,684         | 19,232        | 750,379          |
| Married - Separate | 24,075         | 41,744           | 7,237          | 1,005         | 74,061           |
| Widow/Widower      | 269            | 891              | 56             | 28            | 1,244            |
| Head of Household  | 126,328        | 174,773          | 11,608         | 3,791         | 316,500          |
| <b>Total</b>       | <b>548,082</b> | <b>1,096,892</b> | <b>154,275</b> | <b>32,491</b> | <b>1,831,740</b> |

## TABLE 18 - 1996 INDIVIDUAL INCOME TAX REFUNDS

(Processed 1/1/97 - 12/8/97)

| Type Return  | Number of Refunds | Total Amount            | Average Refund Amount |
|--------------|-------------------|-------------------------|-----------------------|
| Short Form   | 216,900           | \$127,282,080.35        | \$2304.29             |
| Long Form    | 817,748           | \$97,766,212.66         | \$486.42              |
| Nonresident  | 123,797           | \$6,262,432.78          | \$72.70               |
| Amended      | 19,710            | \$1,134,492.42          | \$12.18               |
| <b>Total</b> | <b>1,478,155</b>  | <b>\$211,448,212.21</b> | <b>\$413.66</b>       |



**TABLE 20 - 1996 INDIVIDUAL INCOME TAX RETURNS  
CONTRIBUTIONS AND CREDITS**

| Type  | Number<br>of Returns | Amount                  |
|---|----------------------|-------------------------|
| <b>Contributions:</b>                         |                      |                         |
| Wildlife Fund                                 | 15,082               | \$118,367.31            |
| Children's Trust Fund                         | 12,692               | 85,184.11               |
| Eldercare Trust Fund                          | 9,674                | 53,681.24               |
| Veterans Trust Fund                           | 7,221                | 39,183.00               |
| Gift of Life Trust Fund                       | 6,572                | 34,793.27               |
| <b>Total Contributions</b>                    | <b>51,181</b>        | <b>\$331,208.93</b>     |
| <b>Credits:</b>                               |                      |                         |
| Nonresident Credit - Taxes Paid Another State | 61,471               | \$ 69,896,300.33        |
| Child/Dependent Care Credit                   | 108,494              | 14,615,139.87           |
| Two-Wage Earner Credit                        | 358,900              | 36,237,942.85           |
| Carryover of Unused Qualified Credits         | 35                   | 29,165.00               |
| Nursing Home Credit                           | 257                  | 68,742.00               |
| Water Resource Credit                         | 96                   | 144,285.00              |
| Drip-Trickle Irrigation Credit                | 69                   | 65,903.00               |
| Scenic River Tax Credit                       | 0                    | 0                       |
| Minority Contractor Business Credit           | 9                    | 34,471.00               |
| Palmetto Capital Seed Credit                  | 0                    | 0                       |
| Employer Child Care Credit                    | 7                    | 10,633.50               |
| <b>Total Credits</b>                          | <b>529,338</b>       | <b>\$121,102,582.55</b> |

**TABLE 21 - 1996 INDIVIDUAL INCOME TAX RETURNS  
DEBT COLLECTIONS**

| <b>Agency</b>                            | <b>Number<br/>of Returns</b> | <b>Amount</b> |
|--|------------------------------|---------------|
| Aiken Center for Alcohol & Other         | 20                           | \$6,675.10    |
| Aiken Technical College                  | 50                           | 6,384.10      |
| Allendale County Hospital                | 87                           | 22,493.95     |
| Anderson College                         | 42                           | 12,308.60     |
| Benedict College                         | 641                          | 170,412.57    |
| Central Carolina Tech College            | 180                          | 13,964.11     |
| Charleston Southern University           | 190                          | 50,913.47     |
| Chester County Alcohol/Drug Abuse        | 5                            | 1,002.00      |
| Chesterfield-Marlboro Technical College  | 33                           | 3,341.00      |
| The Citadel                              | 78                           | 18,884.98     |
| Claflin College                          | 149                          | 38,572.90     |
| Clemson University                       | 289                          | 44,891.74     |
| Coastal Carolina University              | 13                           | 1,811.70      |
| Coker College                            | 25                           | 7,866.11      |
| College of Charleston                    | 105                          | 22,418.39     |
| Columbia College                         | 35                           | 11,508.70     |
| Columbia Junior College                  | 37                           | 8,427.72      |
| Converse College                         | 20                           | 7,000.10      |
| Denmark Technical College                | 4                            | 920.00        |
| Erskine College                          | 11                           | 4,317.91      |
| Forest Junior College                    | 110                          | 31,009.88     |
| Florence-Darlington Technical College    | 182                          | 42,581.36     |
| Francis Marion University                | 55                           | 14,671.18     |
| Furman University                        | 18                           | 4,669.63      |
| Greenville Technical College             | 364                          | 77,759.54     |
| Horry-Georgetown Technical College       | 108                          | 14,642.60     |
| Housing Authority of Anderson            | 23                           | 5,580.50      |
| Housing Authority of Cheraw              | 24                           | 3,982.00      |
| Housing Authority of Columbia            | 114                          | 19,055.25     |
| Housing Authority of Easley              | 25                           | 6,804.37      |
| Housing Authority of Florence            | 61                           | 11,182.31     |
| Housing Authority of Greenwood           | 67                           | 12,458.17     |
| Housing Authority of McColl              | 1                            | 229.00        |
| Housing Authority of Woodruff            | 18                           | 2,889.13      |
| Housing and Community Redevelopment      | 4                            | 1,399.00      |
| Internal Revenue Service                 | 19,292                       | 6,504,394.86  |
| Lancaster County Natural Gas Association | 35                           | 2,804.04      |
| Lander University                        | 43                           | 13,730.48     |
| Lexington/Richland Alcohol/Drug Abuse    | 1,355                        | 272,409.49    |
| Limestone College                        | 17                           | 5,408.06      |
| Medical University of SC                 | 12                           | 4,006.96      |



| Agency                                    | Number<br>of Returns | Amount                 |
|---|----------------------|------------------------|
| MUSC Medical Center - Hospital            | 2,239                | 641,758.38             |
| MUSC Medical Center - Outpatient          | 1,630                | 257,519.09             |
| Midlands Technical College                | 159                  | 25,047.69              |
| Morris College                            | 126                  | 36,770.87              |
| Municipal Association                     | 9,726                | 1,455,332.68           |
| Newberry College                          | 45                   | 13,501.10              |
| Piedmont Technical College                | 135                  | 15,594.96              |
| Presbyterian College                      | 18                   | 4,850.40               |
| Santee Cooper Authority                   | 1,003                | 110,619.17             |
| Sherman College of Straight Chiropractic  | 7                    | 2,562.00               |
| SC Association of Counties                | 83,708               | 20,778,747.86          |
| SC Budget & Control - Retirement System   | 8                    | 3,196.26               |
| SC Dept of Disabilities and Special Needs | 8                    | 1,326.22               |
| SC Dept Health & Human Services           | 121                  | 16,975.50              |
| SC Dept of Revenue                        | 25,432               | 6,710,828.89           |
| SC DSS Child Support                      | 10,003               | 2,879,845.11           |
| SC DSS Food Stamps                        | 6,739                | 1,206,388.07           |
| SC Educational Assistance Authority       | 1,549                | 524,109.88             |
| SC Employment Security Commission         | 6480                 | 1,277,877.17           |
| SC Forestry Commission                    | 5                    | 275.00                 |
| SC Jobs Economic Development Authority    | 2                    | 1,149.00               |
| SC State Ethics Commission                | 55                   | 13,562.97              |
| SC State Housing Finance                  | 8                    | 1,404.00               |
| SC State University                       | 599                  | 118,740.50             |
| Southern Wesleyan University              | 25                   | 7,764.48               |
| Spartanburg Methodist College             | 177                  | 45,166.56              |
| Spartanburg Technical College             | 93                   | 9,726.07               |
| Technical College of the Lowcountry       | 5                    | 579.25                 |
| Tri-County Technical College              | 65                   | 6,412.30               |
| Trident Technical College                 | 151                  | 15,721.52              |
| University of South Carolina              | 439                  | 119,683.15             |
| Voorhees College                          | 184                  | 44,629.32              |
| Winthrop University                       | 210                  | 54,282.36              |
| York Technical College                    | 14                   | 1,350.40               |
| <b>TOTAL</b>                              | <b>175,110</b>       | <b>\$43,909,261.14</b> |

Colleges, universities, state agencies and other public institutions as defined by state law may collect debts owed them by matching debts owed to income tax refunds. The debt is then subtracted from the refund and forwarded to the agency to which the debt is owed.

**TABLE 22 - ASSESSED PROPERTY VALUES BY SCHOOL DISTRICT**  
**(From 1997 Index of Taxpaying Ability Based on 1995 Values)**

| School District | Owner Occupied Residential | Agricultural 4% | Agricultural 6% | All Other   | Personal Property County | Manufacturing Property | Utility Property | Business Personal Property | Total County and State Assessments |
|-----------------|----------------------------|-----------------|-----------------|-------------|--------------------------|------------------------|------------------|----------------------------|------------------------------------|
| Abbeville 60    | 10,589,736                 | 944,394         | 380,985         | 5,676,180   | 8,689,767                | 13,933,235             | 4,809,480        | 871,630                    | 45,895,407                         |
| Aiken 1         | 106,276,020                | 2,710,743       | 160,017         | 77,205,410  | 72,858,914               | 54,283,817             | 32,542,870       | 12,002,525                 | 358,040,316                        |
| Allendale 1     | 2,961,057                  | 1,124,357       | 423,859         | 2,071,376   | 3,135,660                | 7,992,680              | 6,512,595        | 624,030                    | 24,845,614                         |
| Anderson 1      | 24,298,350                 | 321,290         | 3,860           | 11,803,690  | 19,291,588               | 19,094,700             | 13,558,180       | 1,986,130                  | 90,357,788                         |
| Anderson 2      | 10,383,555                 | 379,860         | 10,480          | 5,083,350   | 9,025,503                | 8,549,260              | 4,400,040        | 1,402,220                  | 39,234,268                         |
| Anderson 3      | 5,427,600                  | 371,820         | 64,670          | 3,043,250   | 5,522,992                | 13,485,050             | 3,869,460        | 463,400                    | 32,248,242                         |
| Anderson 4      | 11,460,850                 | 294,990         | 10,510          | 10,288,470  | 8,883,126                | 18,858,694             | 3,354,850        | 843,590                    | 53,995,080                         |
| Anderson 5      | 42,828,460                 | 154,330         | 2,310           | 40,969,530  | 33,644,207               | 30,512,840             | 12,988,110       | 9,962,560                  | 171,062,347                        |
| Bamberg 1       | 3,198,720                  | 1,068,640       | 204,740         | 2,123,480   | 2,982,540                | 1,307,100              | 1,344,990        | 444,780                    | 12,674,990                         |
| Bamberg 2       | 2,067,830                  | 617,190         | 41,900          | 1,815,120   | 1,871,640                | 1,914,900              | 2,104,070        | 419,040                    | 10,851,690                         |
| Barnwell 19     | 1,549,420                  | 271,560         | 22,360          | 1,285,040   | 1,700,763                | 1,169,790              | 1,104,490        | 113,733                    | 7,217,156                          |
| Barnwell 29     | 1,799,310                  | 280,490         | 71,740          | 1,445,920   | 1,792,676                | 4,747,990              | 821,080          | 220,250                    | 11,179,456                         |
| Barnwell 45     | 4,830,960                  | 535,810         | 95,180          | 3,952,530   | 4,726,818                | 5,567,900              | 2,636,210        | 1,194,806                  | 23,540,214                         |
| Beaufort 1      | 101,666,655                | 748,598         | 324,612         | 259,007,384 | 69,797,143               | 3,251,170              | 19,850,453       | 21,893,688                 | 476,539,703                        |
| Berkeley 1      | 58,742,030                 | 1,913,878       | 1,813,992       | 49,973,910  | 58,612,010               | 65,430,981             | 28,585,710       | 6,985,110                  | 272,057,621                        |
| Calhoun 1       | 6,566,260                  | 1,563,680       | 69,760          | 5,699,150   | 6,666,579                | 23,076,708             | 2,698,540        | 593,690                    | 46,934,367                         |
| Charleston 1    | 248,142,380                | 1,648,150       | 745,630         | 419,195,910 | 151,807,333              | 63,602,340             | 56,624,493       | 51,933,152                 | 993,699,388                        |
| Cherokee 1      | 18,427,540                 | 779,550         | 152,790         | 15,217,060  | 19,867,894               | 46,922,570             | 11,159,930       | 4,177,418                  | 116,704,752                        |
| Chester 1       | 14,996,060                 | 963,140         | 592,420         | 8,554,080   | 11,930,670               | 25,134,507             | 8,582,770        | 2,333,400                  | 73,087,047                         |
| Chesterfield 1  | 15,120,128                 | 1,595,510       | 360,241         | 13,323,917  | 16,265,530               | 32,618,450             | 5,317,280        | 2,742,550                  | 87,343,606                         |
| Clarendon 1     | 3,180,180                  | 759,260         | 161,280         | 6,664,040   | 2,720,408                | 1,400,720              | 953,810          | 374,660                    | 16,214,358                         |
| Clarendon 2     | 6,907,340                  | 1,088,320       | 294,710         | 9,237,350   | 6,299,718                | 1,092,300              | 1,493,280        | 1,196,640                  | 27,609,658                         |
| Clarendon 3     | 1,806,790                  | 553,130         | 88,290          | 1,117,400   | 1,555,800                | 311,800                | 372,600          | 149,380                    | 5,955,190                          |



| School District | Owner Occupied Residential | Agricultural 4% | Agricultural 6% | All Other   | Personal Property County | Manufacturing Property | Utility Property | Business Personal Property | Total County and State Assessments |
|-----------------|----------------------------|-----------------|-----------------|-------------|--------------------------|------------------------|------------------|----------------------------|------------------------------------|
| Colleton 1      | 13,783,490                 | 3,635,290       | 1,803,530       | 28,616,810  | 15,330,570               | 7,422,640              | 13,751,470       | 2,658,170                  | 87,001,970                         |
| Darlington 1    | 30,207,015                 | 2,275,860       | 146,170         | 22,167,879  | 26,350,568               | 41,721,388             | 49,382,180       | 5,845,285                  | 178,096,345                        |
| Dillon 1        | 1,626,510                  | 637,700         | 52,900          | 1,045,800   | 1,446,360                | 402,460                | 639,830          | 397,550                    | 6,249,110                          |
| Dillon 2        | 6,072,220                  | 1,255,700       | 855,700         | 7,586,670   | 6,443,820                | 3,281,590              | 2,532,210        | 2,316,150                  | 30,344,060                         |
| Dillon 3        | 2,029,000                  | 660,480         | 252,300         | 1,970,750   | 2,153,440                | 1,229,950              | 914,730          | 536,610                    | 9,747,260                          |
| Dorchester 4    | 6,585,560                  | 934,180         | 294,730         | 5,463,600   | 7,088,610                | 10,933,940             | 3,752,510        | 1,179,370                  | 36,232,500                         |
| Dorchester 2    | 57,194,480                 | 293,670         | 366,730         | 41,310,560  | 31,110,590               | 18,065,065             | 8,954,660        | 5,767,410                  | 163,063,165                        |
| Edgefield 1     | 11,179,062                 | 1,428,773       | 414,923         | 7,122,623   | 6,921,830                | 13,334,890             | 6,643,030        | 1,016,430                  | 48,061,561                         |
| Fairfield 1     | 10,591,560                 | 1,121,710       | 969,300         | 9,061,300   | 8,368,340                | 9,051,880              | 67,699,620       | 1,715,490                  | 108,579,200                        |
| Florence 1      | 46,184,808                 | 2,282,116       | 326,266         | 54,580,337  | 46,048,155               | 40,361,400             | 12,615,313       | 16,117,873                 | 218,516,268                        |
| Florence 2      | 2,234,721                  | 1,031,800       | 175,290         | 1,732,491   | 2,297,352                | 1,880,884              | 1,141,358        | 255,120                    | 10,749,016                         |
| Florence 3      | 6,669,825                  | 1,716,980       | 104,402         | 7,539,199   | 7,764,391                | 11,538,289             | 2,567,432        | 2,399,351                  | 40,299,869                         |
| Florence 4      | 2,076,528                  | 842,766         | 12,089          | 3,042,985   | 2,801,916                | 396,560                | 948,724          | 412,158                    | 10,533,726                         |
| Florence 5      | 1,887,565                  | 530,726         | 77,903          | 817,527     | 2,460,400                | 8,983,110              | 801,491          | 1,112,280                  | 16,671,002                         |
| Georgetown 1    | 34,086,649                 | 1,383,848       | 2,206,065       | 83,119,588  | 25,867,484               | 41,105,590             | 5,869,022        | 6,053,185                  | 199,691,431                        |
| Greenville 1    | 277,754,836                | 1,301,508       | 7,035           | 252,824,971 | 186,038,037              | 187,252,087            | 67,218,130       | 72,647,375                 | 1,045,043,979                      |
| Greenwood 50    | 33,426,770                 | 609,194         | 257,161         | 30,558,986  | 24,707,204               | 31,444,705             | 7,503,160        | 7,200,676                  | 135,707,856                        |
| Greenwood 51    | 3,045,198                  | 181,620         | 33,825          | 1,216,017   | 2,583,353                | 1,022,550              | 2,412,680        | 126,762                    | 10,622,005                         |
| Greenwood 52    | 4,422,935                  | 227,841         | 83,294          | 2,594,494   | 3,265,032                | 19,456,969             | 3,357,690        | 267,920                    | 33,676,175                         |
| Hampton 1       | 5,280,410                  | 834,530         | 284,080         | 3,964,109   | 4,396,401                | 3,647,870              | 3,619,580        | 885,955                    | 22,912,935                         |
| Hampton 2       | 2,338,660                  | 683,730         | 160,890         | 1,943,242   | 1,822,543                | 1,365,350              | 2,006,990        | 1,263,735                  | 11,585,140                         |
| Horry 1         | 106,499,202                | 3,890,094       | 1,187,998       | 365,263,774 | 119,465,001              | 17,912,200             | 17,340,650       | 52,399,055                 | 683,957,974                        |
| Jasper 1        | 6,415,960                  | 1,213,860       | 1,618,000       | 8,537,280   | 6,280,776                | 275,460                | 4,550,930        | 1,589,095                  | 30,481,361                         |
| Kershaw 1       | 34,962,140                 | 1,582,780       | 842,585         | 23,397,145  | 22,526,824               | 35,162,830             | 8,421,350        | 3,983,820                  | 130,879,474                        |
| Lancaster 1     | 30,305,340                 | 944,660         | 434,000         | 21,230,420  | 24,510,480               | 22,704,660             | 7,399,520        | 4,416,555                  | 111,945,635                        |
| Laurens 55      | 16,544,490                 | 643,640         | 142,390         | 13,007,120  | 14,390,042               | 11,349,510             | 4,395,800        | 3,338,900                  | 63,811,892                         |

| School District | Owner Occupied Residential | Agricultural 4% | Agricultural 6% | All Other   | Personal Property County | Manufacturing Property | Utility Property | Business Personal Property | Total County and State Assessments |
|-----------------|----------------------------|-----------------|-----------------|-------------|--------------------------|------------------------|------------------|----------------------------|------------------------------------|
| Laurens 56      | 9,700,200                  | 400,270         | 325,650         | 8,959,390   | 8,413,403                | 11,166,540             | 2,596,020        | 1,148,540                  | 42,710,013                         |
| Lee 1           | 7,195,200                  | 1,691,390       | 138,420         | 4,270,210   | 5,395,960                | 4,575,370              | 1,060,930        | 1,176,497                  | 25,503,977                         |
| Lexington 1     | 56,836,044                 | 844,792         | 21,174          | 30,575,997  | 33,470,090               | 19,946,176             | 10,928,410       | 5,315,230                  | 157,937,913                        |
| Lexington 2     | 35,318,028                 | 121,288         | 40,680          | 39,652,666  | 34,748,530               | 19,344,390             | 11,088,600       | 11,808,740                 | 152,122,922                        |
| Lexington 3     | 6,952,616                  | 482,506         | 39,444          | 5,689,018   | 4,902,418                | 2,323,520              | 3,156,240        | 1,102,800                  | 24,648,562                         |
| Lexington 4     | 4,852,488                  | 345,686         | 11,016          | 2,804,939   | 3,810,370                | 1,019,820              | 2,094,260        | 280,960                    | 15,219,539                         |
| Lexington 5     | 74,723,272                 | 286,178         | 9,688           | 49,365,866  | 37,918,890               | 13,334,120             | 18,264,940       | 7,234,600                  | 201,137,554                        |
| McCormick 1     | 3,377,450                  | 465,920         | 416,630         | 6,556,970   | 3,149,045                | 1,815,580              | 2,020,420        | 361,120                    | 18,163,135                         |
| Marion 1        | 6,401,260                  | 508,250         | 379,430         | 5,362,320   | 4,967,940                | 11,434,810             | 2,667,540        | 1,341,970                  | 33,063,520                         |
| Marion 2        | 4,994,310                  | 375,870         | 26,450          | 4,334,330   | 3,779,890                | 3,031,790              | 1,604,040        | 912,400                    | 19,059,080                         |
| Marion 3        | 1,197,000                  | 320,580         | 150,810         | 1,002,860   | 961,130                  | 1                      | 514,500          | 136,390                    | 4,283,271                          |
| Marion 4        | 593,740                    | 137,550         | 552,680         | 547,270     | 706,280                  | 30,720                 | 377,830          | 28,680                     | 2,974,750                          |
| Marlboro 1      | 7,813,870                  | 1,829,630       | 1,148,490       | 8,708,680   | 9,394,045                | 17,888,157             | 3,642,630        | 1,685,286                  | 52,110,788                         |
| Newberry 1      | 16,329,580                 | 1,570,870       | 523,950         | 13,651,690  | 14,657,780               | 14,517,680             | 7,745,570        | 3,365,420                  | 72,362,540                         |
| Oconee 1        | 48,510,100                 | 1,174,830       | 241,370         | 42,321,510  | 30,202,298               | 31,650,710             | 124,455,810      | 4,423,220                  | 282,979,848                        |
| Orangeburg 1    |                            |                 |                 |             |                          |                        |                  |                            |                                    |
| Orangeburg 2    |                            |                 |                 |             |                          |                        |                  |                            |                                    |
| Orangeburg 3    | 8,074,444                  | 839,441         | 152,363         | 9,143,621   | 6,583,797                | 5,677,700              | 2,481,078        | 3,544,002                  | 36,496,446                         |
| Orangeburg 4    | 6,714,082                  | 1,369,064       | 108,018         | 2,694,358   | 6,143,919                | 8,664,230              | 4,569,165        | 813,933                    | 31,076,769                         |
| Orangeburg 5    | 21,750,296                 | 1,339,676       | 63,478          | 20,577,717  | 18,973,553               | 29,739,020             | 8,207,100        | 5,884,150                  | 106,534,990                        |
| Orangeburg 6    |                            |                 |                 |             |                          |                        |                  |                            |                                    |
| Orangeburg 7    |                            |                 |                 |             |                          |                        |                  |                            |                                    |
| Orangeburg 8    |                            |                 |                 |             |                          |                        |                  |                            |                                    |
| Pickens 1       | 58,946,870                 | 592,285         | 355,390         | 43,688,018  | 41,572,759               | 46,956,379             | 23,525,230       | 7,705,560                  | 223,342,491                        |
| Richland 1      | 112,496,410                | 1,125,970       | 226,810         | 156,771,720 | 86,348,380               | 74,814,776             | 54,529,530       | 38,094,680                 | 524,408,276                        |
| Richland 2      | 67,181,000                 | 368,660         | 57,470          | 57,296,240  | 40,271,830               | 14,043,770             | 10,160,930       | 14,349,790                 | 203,729,690                        |



| School District     | Owner Occupied Residential | Agricultural 4%   | Agricultural 6%   | All Other            | Personal Property County | Manufacturing Property | Utility Property     | Business Personal Property | Total County and State Assessments |
|---------------------|----------------------------|-------------------|-------------------|----------------------|--------------------------|------------------------|----------------------|----------------------------|------------------------------------|
| Saluda 1            | 7,188,570                  | 1,218,480         | 204,990           | 6,737,510            | 5,495,380                | 1,992,210              | 2,122,840            | 609,740                    | 25,569,720                         |
| Spartanburg 1       | 13,804,304                 | 356,591           | 6,036             | 8,291,139            | 10,950,478               | 4,462,480              | 4,955,138            | 1,509,001                  | 44,335,167                         |
| Spartanburg 2       | 20,812,810                 | 291,864           | 6,603             | 12,300,644           | 18,902,141               | 15,112,672             | 5,466,438            | 2,340,317                  | 75,233,489                         |
| Spartanburg 3       | 6,774,355                  | 98,127            | 24,633            | 4,914,308            | 7,123,176                | 26,273,623             | 4,287,822            | 1,197,010                  | 50,693,054                         |
| Spartanburg 4       | 5,413,285                  | 273,601           | 67,305            | 4,094,409            | 5,909,805                | 9,688,619              | 3,134,471            | 726,500                    | 29,307,995                         |
| Spartanburg 5       | 15,474,194                 | 208,372           | 6,942             | 13,278,427           | 22,998,092               | 57,652,544             | 6,388,302            | 5,658,880                  | 121,665,753                        |
| Spartanburg 6       | 28,929,069                 | 246,559           | 40,688            | 32,577,622           | 28,948,424               | 42,282,957             | 8,949,810            | 11,074,800                 | 153,049,929                        |
| Spartanburg 7       | 33,032,145                 | 29,835            | 2,502             | 35,109,622           | 26,201,269               | 19,783,385             | 13,358,558           | 12,616,665                 | 140,133,981                        |
| Sumter 2            | 15,020,610                 | 2,381,820         | 296,450           | 11,637,950           | 16,455,960               | 20,061,890             | 3,398,910            | 2,802,050                  | 72,055,640                         |
| Sumter 1            | 25,958,460                 | 133,690           | 3,140             | 21,292,530           | 19,798,660               | 10,172,340             | 6,575,020            | 6,313,590                  | 90,247,430                         |
| Union 1             | 11,762,010                 | 648,020           | 412,850           | 6,463,354            | 10,889,807               | 19,523,800             | 5,218,310            | 1,827,340                  | 56,745,491                         |
| Williamsburg 1      | 11,170,945                 | 3,590,728         | 849,155           | 10,408,650           | 11,257,474               | 24,534,106             | 4,841,151            | 2,696,465                  | 69,348,674                         |
| York 1              | 11,541,061                 | 495,568           | 180,317           | 7,618,212            | 9,162,167                | 6,237,189              | 6,902,260            | 1,061,635                  | 43,198,409                         |
| York 2              | 20,753,214                 | 201,771           | 37,580            | 11,571,467           | 11,859,810               | 5,051,940              | 181,862,100          | 1,114,785                  | 232,452,667                        |
| York 3              | 54,745,502                 | 238,863           | 50,469            | 47,287,068           | 38,446,081               | 53,035,102             | 7,567,735            | 10,116,025                 | 211,486,845                        |
| York 4              | 20,490,230                 | 59,136            | 17,055            | 18,021,502           | 13,293,333               | 8,375,650              | 3,554,993            | 4,053,555                  | 67,865,454                         |
| <b>STATE TOTALS</b> | <b>2,319,461,189</b>       | <b>79,497,477</b> | <b>26,402,018</b> | <b>2,720,049,028</b> | <b>1,776,153,162</b>     | <b>1,641,779,095</b>   | <b>1,096,399,982</b> | <b>495,262,988</b>         | <b>10,155,004,939</b>              |

Note: The eight Orangeburg school districts have been merged into three districts. All districts are shown here to draw readers' attention to the change, although only the three remaining districts have property value.

**TABLE 23 - SALES AND USE TAX ACCOUNTS  
1996-1997**

**Sales Tax Accounts**

|  |                       |
|--|-----------------------|
| Total Active Accounts on July 1, 1996            | 108,293               |
| New Accounts (7/1/96 - 6/30/97)                  | 17,522                |
| Accounts Closed (7/1/96 - 6/30/97)               | 15,818                |
| <b>Total Sales Tax Accounts on June 30, 1997</b> | <b><u>109,997</u></b> |

**Use Tax Accounts**

|  |                      |
|--|----------------------|
| Total Active Accounts on July 1, 1996          | 10,698               |
| New Accounts (7/1/96 - 6/30/97)                | 615                  |
| Accounts Closed (7/1/96 - 6/30/97)             | 596                  |
| <b>Total Use Tax Accounts on June 30, 1997</b> | <b><u>10,717</u></b> |



**TABLE 24 - 1996 GROSS AND NET TAXABLE SALES BY COUNTY**

| County              | Businesses Reporting | Gross Sales                | Net Taxable Sales          |
|---------------------|----------------------|----------------------------|----------------------------|
| Abbeville           | 518                  | \$145,344,097.93           | \$69,657,703.03            |
| Aiken               | 3,539                | 1,757,400,257.11           | 824,481,181.09             |
| Allendale           | 251                  | 142,948,281.40             | 31,683,693.40              |
| Anderson            | 4,067                | 2,378,089,207.63           | 1,226,520,217.53           |
| Bamberg             | 392                  | 149,809,958.00             | 59,341,819.25              |
| Barnwell            | 611                  | 167,553,597.09             | 96,313,074.29              |
| Beaufort            | 3,673                | 2,123,426,567.68           | 1,441,826,603.39           |
| Berkeley            | 2,569                | 1,895,843,205.24           | 662,891,389.79             |
| Calhoun             | 306                  | 88,700,662.05              | 26,584,728.84              |
| Charleston          | 9,400                | 7,180,577,426.43           | 3,653,409,842.41           |
| Cherokee            | 1,217                | 497,043,850.04             | 290,396,602.26             |
| Chester             | 729                  | 380,290,343.48             | 155,042,295.46             |
| Chesterfield        | 1,009                | 341,199,332.39             | 184,769,897.68             |
| Clarendon           | 771                  | 270,338,652.36             | 126,279,332.23             |
| Colleton            | 1,048                | 415,226,223.06             | 209,952,404.35             |
| Darlington          | 1,599                | 892,755,266.93             | 307,852,335.50             |
| Dillon              | 727                  | 355,514,599.14             | 159,008,915.87             |
| Dorchester          | 1,967                | 860,711,549.56             | 458,440,694.54             |
| Edgefield           | 677                  | 181,137,914.35             | 54,794,777.79              |
| Fairfield           | 569                  | 160,549,162.98             | 70,711,110.86              |
| Florence            | 3,755                | 3,345,293,555.03           | 1,424,590,347.72           |
| Georgetown          | 1,578                | 826,639,443.76             | 424,198,334.75             |
| Greenville          | 10,467               | 9,375,109,638.77           | 4,235,604,688.77           |
| Greenwood           | 1,684                | 931,651,949.10             | 571,310,741.50             |
| Hampton             | 505                  | 177,631,447.83             | 84,697,722.23              |
| Horry               | 8,581                | 4,605,705,661.89           | 3,254,834,759.88           |
| Jasper              | 468                  | 253,647,354.23             | 111,521,979.23             |
| Kershaw             | 1,379                | 712,507,932.59             | 260,515,183.86             |
| Lancaster           | 1,425                | 568,583,494.19             | 319,691,107.76             |
| Laurens             | 1,416                | 552,005,876.18             | 289,560,660.00             |
| Lee                 | 416                  | 148,792,602.80             | 49,519,869.81              |
| Lexington           | 6,099                | 4,152,123,959.06           | 1,946,883,025.35           |
| McCormick           | 255                  | 35,682,245.00              | 25,171,831.00              |
| Marion              | 844                  | 312,436,252.03             | 163,657,234.03             |
| Marlboro            | 660                  | 276,749,152.60             | 102,244,254.35             |
| Newberry            | 925                  | 486,594,661.70             | 194,666,660.18             |
| Oconee              | 1,607                | 751,841,852.81             | 394,436,396.11             |
| Orangeburg          | 2,595                | 1,316,275,512.88           | 587,465,082.23             |
| Pickens             | 2,249                | 1,205,713,942.27           | 615,137,263.59             |
| Richland            | 8,147                | 7,111,840,841.33           | 4,340,434,950.66           |
| Saluda              | 390                  | 108,762,056.06             | 45,015,653.17              |
| Spartanburg         | 6,754                | 4,940,935,866.46           | 2,190,822,023.36           |
| Sumter              | 2,297                | 1,378,905,121.74           | 669,776,716.81             |
| Union               | 668                  | 229,241,399.24             | 142,169,098.98             |
| Williamsburg        | 852                  | 472,794,162.93             | 208,255,789.93             |
| York                | 3,797                | 2,378,379,186.84           | 1,115,449,596.84           |
| <b>County Total</b> | <b>105,452</b>       | <b>\$67,040,305,324.17</b> | <b>\$33,877,589,591.66</b> |
| <b>Unallocated</b>  | <b>9,492</b>         | <b>7,364,091,481.05</b>    | <b>1,778,800,652.36</b>    |
| <b>State Total</b>  | <b>114,944</b>       | <b>\$74,404,396,805.22</b> | <b>\$35,656,390,244.02</b> |

**TABLE 25 - GROSS RECEIPTS BY CITY AND COUNTY  
JANUARY - DECEMBER 1996**

| <b>City and County</b>  | <b>Gross Sales</b>      | <b>City and County</b> | <b>Gross Sales</b>      |
|-------------------------|-------------------------|------------------------|-------------------------|
| Abbeville               | \$72,575,389.55         | West Pelzer            | 1,409,697.00            |
| Calhoun Falls           | 6,983,652.00            | Williamston            | 30,075,283.00           |
| Donalds                 | 1,591,773.00            | Unincorporated Areas   | 1,403,459,909.40        |
| Due West                | 5,396,900.58            | <b>Anderson County</b> | <b>2,378,089,207.63</b> |
| Honea Path*             | ***                     |                        |                         |
| Lowndesville            | ***                     | Bamberg                | 62,046,488.80           |
| Ware Shoals*            | ***                     | Denmark                | 35,671,459.00           |
| Unincorporated Areas    | 53,805,886.80           | Ehrhardt               | 9,502,486.00            |
| <b>Abbeville County</b> | <b>145,344,097.93</b>   | Govan                  | ***                     |
|                         |                         | Olar                   | 765,489.00              |
| Aiken                   | 370,924,941.57          | Unincorporated Areas   | 41,824,015.20           |
| Burnettown              | ***                     | <b>Bamberg County</b>  | <b>149,809,958.00</b>   |
| Jackson                 | 6,163,112.00            |                        |                         |
| Monetta*                | ***                     | Barnwell               | 68,263,090.20           |
| New Ellenton            | 5,815,494.00            | Blackville             | 6,123,464.00            |
| North Augusta*          | 238,840,472.40          | Elko                   | ***                     |
| Perry                   | ***                     | Hilda                  | 901,098.00              |
| Salley                  | 648,981.00              | Kline                  | ***                     |
| Wagener                 | 12,404,554.00           | Snelling               | ***                     |
| Windsor                 | ***                     | Williston              | 41,704,891.89           |
| Unincorporated Areas    | 1,118,784,723.14        | Unincorporated Areas   | 50,094,427.00           |
| <b>Aiken County</b>     | <b>1,757,400,257.11</b> | <b>Barnwell County</b> | <b>167,553,597.09</b>   |
|                         |                         |                        |                         |
| Allendale               | 91,190,641.40           | Beaufort               | 313,258,956.01          |
| Fairfax                 | 10,756,262.00           | Bluffton               | 10,583,324.00           |
| Sycamore                | 630,217.00              | Hilton Head Island     | 1,124,924,114.00        |
| Ulmers                  | ***                     | Port Royal             | 42,584,864.66           |
| Unincorporated Areas    | 40,331,174.00           | Yemassee*              | ***                     |
| <b>Allendale County</b> | <b>142,948,281.40</b>   | Unincorporated Areas   | 631,765,036.01          |
|                         |                         | <b>Beaufort County</b> | <b>2,123,426,567.68</b> |
| Anderson                | 774,674,317.04          |                        |                         |
| Belton                  | 61,226,345.80           | Bonneau                | 3,665,252.00            |
| Clemson*                | 0.00                    | Goose Creek            | 130,662,246.57          |
| Honea Path*             | 42,380,878.42           | Hanahan                | 80,619,009.37           |
| Iva                     | 6,618,866.00            | Jamestown              | 1,386,771.60            |
| Pelzer                  | 33,943,414.31           | Moncks Corner          | 887,114,701.46          |
| Pendleton               | 22,976,594.66           | St. Stephens           | 23,076,274.00           |
| Starr                   | ***                     | Summerville*           | 89,179,230.26           |



| City and County          | Gross Sales             |
|--------------------------|-------------------------|
| Unincorporated Areas     | 680,139,719.98          |
| <b>Berkeley County</b>   | <b>1,895,843,205.24</b> |
| Cameron                  | 21,628,646.04           |
| St. Matthews             | 31,757,427.61           |
| Unincorporated Areas     | 35,314,588.40           |
| <b>Calhoun County</b>    | <b>88,700,662.05</b>    |
| Awendaw                  | 0.00                    |
| Charleston               | 2,018,998,543.15        |
| Folly Beach              | 14,156,312.81           |
| Hollywood                | 38,700,734.00           |
| Isle of Palms            | 52,610,754.60           |
| James Island             | 459,398.00              |
| Kiawah Island            | 51,884,339.75           |
| Lincolnton               | ***                     |
| McClellanville           | 11,478,389.00           |
| Meggett                  | 212,367.00              |
| Mt. Pleasant             | 459,162,512.14          |
| North Charleston*        | 3,739,261,504.32        |
| Ravenel                  | 28,772,109.20           |
| Seabrook Island          | 17,935,590.00           |
| Sullivan's Island        | 4,546,969.00            |
| Summerville*             | 1,361,145.00            |
| Unincorporated Areas     | 740,065,258.46          |
| <b>Charleston County</b> | <b>7,180,577,426.43</b> |
| Blacksburg               | 14,923,398.50           |
| Gaffney                  | 179,124,368.12          |
| Unincorporated Areas     | 302,996,083.42          |
| <b>Cherokee County</b>   | <b>497,043,850.04</b>   |
| Chester                  | 66,081,057.00           |
| Fort Lawn                | 3,609,862.00            |
| Great Falls              | 17,456,054.60           |
| Lowrys                   | ***                     |
| Richburg                 | ***                     |
| Unincorporated Areas     | 292,984,433.88          |
| <b>Chester County</b>    | <b>380,290,343.48</b>   |
| Cheraw                   | 137,843,627.82          |
| Chesterfield             | 26,718,303.80           |
| Jefferson                | 6,376,496.00            |

| City and County            | Gross Sales           |
|----------------------------|-----------------------|
| McBee                      | 5,233,638.40          |
| Mt. Croghan                | 67,197.00             |
| Pageland                   | 68,987,098.37         |
| Patrick                    | 2,580,515.00          |
| Ruby                       | 871,407.00            |
| Unincorporated Areas       | 92,521,049.00         |
| <b>Chesterfield County</b> | <b>341,199,332.39</b> |
| Manning                    | 145,086,323.36        |
| Paxville                   | 1,290,651.00          |
| Summerton                  | 14,142,378.20         |
| Turbeville                 | 10,636,053.00         |
| Unincorporated Areas       | 99,183,246.80         |
| <b>Clarendon County</b>    | <b>270,338,652.36</b> |
| Cottageville               | 2,621,449.20          |
| Edisto Beach               | 14,906,137.96         |
| Lodge                      | ***                   |
| Smoaks                     | 407,604.00            |
| Walterboro                 | 217,652,589.01        |
| Williams                   | ***                   |
| Unincorporated Areas       | 178,340,373.89        |
| <b>Colleton County</b>     | <b>415,226,223.06</b> |
| Darlington                 | 228,279,072.14        |
| Hartsville                 | 240,315,624.13        |
| Lamar                      | 9,405,384.40          |
| Society Hill               | 5,486,096.00          |
| Unincorporated Areas       | 409,269,090.26        |
| <b>Darlington County</b>   | <b>892,755,266.93</b> |
| Dillon                     | 166,859,566.80        |
| Lake View                  | 13,648,539.00         |
| Latta                      | 24,014,284.00         |
| Unincorporated Areas       | 150,992,209.34        |
| <b>Dillon County</b>       | <b>355,514,599.14</b> |
| Harleyville                | 6,672,891.00          |
| North Charleston*          | 41,089,848.00         |
| Reevesville                | 2,530,160.60          |
| Ridgeville                 | 2,089,572.60          |
| St. George                 | 43,377,446.79         |
| Summerville*               | 359,903,530.43        |

| <b>City and County</b>   | <b>Gross Sales</b>      |
|--------------------------|-------------------------|
| Unincorporated Areas     | 405,048,100.14          |
| <b>Dorchester County</b> | <b>860,711,549.56</b>   |
| Edgefield                | 74,079,902.00           |
| Johnston                 | 38,585,761.94           |
| North Augusta*           | ***                     |
| Trenton                  | 376,850.00              |
| Unincorporated Areas     | 68,095,346.41           |
| <b>Edgefield County</b>  | <b>181,137,914.35</b>   |
| Ridgeway                 | 2,655,334.00            |
| Winnsboro                | 37,696,603.98           |
| Unincorporated Areas     | 120,197,225.00          |
| <b>Fairfield County</b>  | <b>160,549,162.98</b>   |
| Coward                   | 8,531,712.00            |
| Florence                 | 1,430,315,581.84        |
| Johnsonville             | 15,950,204.00           |
| Lake City                | 127,926,310.18          |
| Olanta                   | 8,628,324.00            |
| Pamplico                 | 28,632,732.00           |
| Quinby                   | 7,835,959.00            |
| Scranton                 | 2,638,260.00            |
| Timmons ville            | 32,887,414.00           |
| Unincorporated Area      | 1,681,947,058.01        |
| <b>Florence County</b>   | <b>3,345,293,555.03</b> |
| Andrews*                 | 188,930,729.00          |
| Georgetown               | 303,028,664.45          |
| Pawleys Island           | 4,857,478.00            |
| Unincorporated Areas     | 329,822,572.31          |
| <b>Georgetown County</b> | <b>826,639,443.76</b>   |
| City View                | 68,038,149.00           |
| Fountain Inn*            | 42,576,276.02           |
| Greenville               | 2,371,960,694.40        |
| Greer*                   | 276,945,883.81          |
| Mauldin                  | 125,503,578.74          |
| Simpsonville             | 146,141,085.58          |
| Travelers Rest           | 117,037,003.11          |
| Woodside                 | 0.00                    |
| Unincorporated Areas     | 6,226,906,968.11        |
| <b>Greenville County</b> | <b>9,375,109,638.77</b> |

| <b>City and County</b>  | <b>Gross Sales</b>      |
|-------------------------|-------------------------|
| Greenwood               | 502,738,702.16          |
| Hodges                  | 1,404,222.00            |
| Ninety Six              | 9,403,492.00            |
| Troy                    | ***                     |
| Ware Shoals*            | 14,986,078.00           |
| Unincorporated Areas    | 403,065,099.94          |
| <b>Greenwood County</b> | <b>931,651,949.10</b>   |
| Brunson                 | 1,754,941.00            |
| Estill                  | 36,771,034.40           |
| Furman                  | ***                     |
| Gifford                 | ***                     |
| Hampton                 | 72,702,013.13           |
| Luray                   | ***                     |
| Scotia                  | ***                     |
| Varnville               | 9,324,110.00            |
| Yemassee*               | 11,844,863.10           |
| Unincorporated Areas    | 42,927,008.00           |
| <b>Hampton County</b>   | <b>177,631,447.83</b>   |
| Atlantic Beach          | 5,287,704.98            |
| Aynor                   | 14,194,224.00           |
| Briarcliffe Acres       | 0.00                    |
| Conway                  | 338,760,761.10          |
| Loris                   | 71,321,304.40           |
| Myrtle Beach            | 1,225,356,731.65        |
| North Myrtle Beach      | 384,456,272.20          |
| Surfside Beach          | 88,769,376.70           |
| Unincorporated Areas    | 2,477,559,286.86        |
| <b>Horry County</b>     | <b>4,605,705,661.89</b> |
| Hardeeville             | 40,865,028.00           |
| Ridgeland               | 95,847,888.83           |
| Unincorporated Areas    | 116,934,437.40          |
| <b>Jasper County</b>    | <b>253,647,354.23</b>   |
| Bethune                 | 4,856,910.00            |
| Camden                  | 114,005,804.02          |
| Elgin                   | 12,126,134.62           |
| Unincorporated Areas    | 581,519,083.95          |
| <b>Kershaw County</b>   | <b>712,507,932.59</b>   |
| Heath Springs           | 2,289,149.60            |



| City and County         | Gross Sales             |
|-------------------------|-------------------------|
| Kershaw                 | 29,841,474.00           |
| Lancaster               | 267,282,771.17          |
| Unincorporated Areas    | 269,170,099.42          |
| <b>Lancaster County</b> | <b>568,583,494.19</b>   |
| Clinton                 | 107,426,251.47          |
| Cross Hill              | 922,664.00              |
| Fountain Inn*           | 2,666,468.00            |
| Gray Court              | 2,444,257.00            |
| Laurens                 | 184,199,650.06          |
| Ware Shoals*            | ***                     |
| Waterloo                | 1,066,672.00            |
| Unincorporated Areas    | 253,275,043.65          |
| <b>Laurens County</b>   | <b>552,005,876.18</b>   |
| Bishopville             | 58,281,559.20           |
| Lynchburg               | 4,815,424.00            |
| Unincorporated Areas    | 85,695,619.60           |
| <b>Lee County</b>       | <b>148,792,602.80</b>   |
| Batesburg*              | 112,038,033.01          |
| Cayce                   | 401,663,467.92          |
| Chapin                  | 185,115,091.01          |
| Columbia*               | 80,497,194.40           |
| Gaston                  | 11,689,204.00           |
| Gilbert                 | 5,748,986.00            |
| Irmo*                   | 21,086,000.17           |
| Leesville               | 3,131,160.00            |
| Lexington               | 244,594,950.19          |
| Pelion                  | 10,783,802.00           |
| Pine Ridge              | 2,021,125.00            |
| South Congaree          | 6,090,198.00            |
| Springdale              | 32,365,370.71           |
| Summit                  | 0.00                    |
| Swansea                 | 9,096,199.00            |
| West Columbia           | 325,116,075.87          |
| Unincorporated Areas    | 2,701,087,101.78        |
| <b>Lexington County</b> | <b>4,152,123,959.06</b> |
| McCormick               | 24,521,182.00           |
| Parksville              | ***                     |
| Plum Branch             | 556,459.00              |
| Unincorporated Areas    | 10,604,277.00           |

| City and County         | Gross Sales           |
|-------------------------|-----------------------|
| <b>McCormick County</b> | <b>35,682,245.00</b>  |
| Marion                  | 93,240,916.40         |
| Mullins                 | 77,607,447.20         |
| Nichols                 | 13,486,100.00         |
| Sellers                 | 442,056.40            |
| Unincorporated Areas    | 127,659,732.03        |
| <b>Marion County</b>    | <b>312,436,252.03</b> |
| Bennettsville           | 105,008,557.00        |
| Blenheim                | ***                   |
| Clio                    | 1,506,420.00          |
| McColl                  | 6,571,926.40          |
| Tatum                   | 41,114,375.00         |
| Unincorporated Areas    | 122,342,512.20        |
| <b>Marlboro County</b>  | <b>276,749,152.60</b> |
| Chappells               | ***                   |
| Little Mountain         | 3,901,746.00          |
| Newberry                | 212,203,536.27        |
| Peak                    | ***                   |
| Pomaria                 | 829,947.00            |
| Prosperity              | 17,481,820.80         |
| Silverstreet            | ***                   |
| Whitmire                | 6,317,414.80          |
| Unincorporated Areas    | 244,667,917.83        |
| <b>Newberry County</b>  | <b>486,594,661.70</b> |
| Salem                   | 813,444.00            |
| Seneca                  | 154,766,829.80        |
| Walhalla                | 77,673,492.00         |
| West Union              | 18,013,466.60         |
| Westminster             | 54,525,070.20         |
| Unincorporated Areas    | 446,049,550.21        |
| <b>Oconee County</b>    | <b>751,841,852.81</b> |
| Bowman                  | 4,243,836.00          |
| Branchville             | 4,152,646.00          |
| Cope                    | ***                   |
| Cordova                 | ***                   |
| Elloree                 | 13,047,894.40         |
| Eutawville              | 3,715,366.00          |

| City and County | Gross Sales |
|-----------------|-------------|
|-----------------|-------------|

|                          |                         |
|--------------------------|-------------------------|
| Holly Hill               | 34,045,917.00           |
| Livingston               | ***                     |
| Neeses                   | 896,940.00              |
| North                    | 15,261,290.00           |
| Norway                   | 7,830,125.00            |
| Orangeburg               | 443,692,257.94          |
| Rowesville               | 836,162.00              |
| Santee                   | 27,176,588.27           |
| Springfield              | 2,233,590.00            |
| Vance                    | 3,571,498.00            |
| Woodford                 | ***                     |
| Unincorporated Areas     | 751,214,854.27          |
| <b>Orangeburg County</b> | <b>1,316,275,512.88</b> |
| Central                  | 7,257,886.20            |
| Clemson*                 | 131,378,700.27          |
| Easley                   | 587,710,946.30          |
| Liberty                  | 19,651,481.80           |
| Norris                   | 1,865,210.00            |
| Pickens                  | 154,624,831.60          |
| Six Mile                 | 3,259,571.00            |
| Unincorporated Areas     | 299,965,315.10          |
| <b>Pickens County</b>    | <b>1,205,713,942.27</b> |
| Arcadia Lakes            | ***                     |
| Blythewood               | 17,151,603.43           |
| Columbia*                | 2,686,384,403.46        |
| Eastover                 | 2,178,162.00            |
| Forest Acres             | 168,504,131.61          |
| Irmo*                    | 23,836,759.45           |
| Unincorporated Areas     | 4,213,776,320.38        |
| <b>Richland County</b>   | <b>7,111,840,841.33</b> |
| Batesburg*               | ***                     |
| Monetta*                 | 0.00                    |
| Ridge Spring             | 11,421,493.86           |
| Saluda                   | 48,293,917.40           |
| Ward                     | ***                     |
| Unincorporated Areas     | 48,669,675.80           |
| <b>Saluda County</b>     | <b>108,762,056.06</b>   |
| Campobello               | 5,497,168.00            |
| Central Pacolet          | ***                     |

| City and County | Gross Sales |
|-----------------|-------------|
|-----------------|-------------|

|                            |                         |
|----------------------------|-------------------------|
| Chesnee                    | 35,373,889.71           |
| Cowpens                    | 6,410,393.00            |
| Duncan                     | 25,476,395.85           |
| Greer*                     | 18,374,277.60           |
| Inman                      | 19,566,482.60           |
| Landrum                    | 16,395,392.00           |
| Lyman                      | 29,340,035.00           |
| Pacolet                    | 11,675,894.00           |
| Pacolet Mills              | ***                     |
| Spartanburg                | 1,475,100,588.41        |
| Wellford                   | 12,509,841.10           |
| Woodruff                   | 48,416,055.72           |
| Unincorporated Areas       | 3,236,762,938.47        |
| <b>Spartanburg County</b>  | <b>4,940,935,866.46</b> |
| Mayesville                 | 1,530,564.00            |
| Pinewood                   | 3,025,882.00            |
| Sumter                     | 956,088,183.68          |
| Unincorporated Areas       | 418,260,492.06          |
| <b>Sumter County</b>       | <b>1,378,905,121.74</b> |
| Carlisle                   | 1,201,139.00            |
| Jonesville                 | 6,042,301.00            |
| Lockhart                   | ***                     |
| Union                      | 113,860,690.86          |
| Unincorporated Areas       | 107,951,097.38          |
| <b>Union County</b>        | <b>229,241,399.24</b>   |
| Andrews*                   | ***                     |
| Greeleyville               | 11,242,547.00           |
| Hemingway                  | 54,736,548.68           |
| Kingstree                  | 142,492,076.40          |
| Lane                       | 1,320,793.00            |
| Stuckey                    | ***                     |
| Unincorporated Areas       | 258,176,712.85          |
| <b>Williamsburg County</b> | <b>472,794,162.93</b>   |
| Clover                     | 57,595,148.32           |
| Fort Mill                  | 40,364,096.00           |
| Hickory Grove              | 1,510,183.00            |
| McConnells                 | ***                     |
| Rock Hill                  | 914,465,994.56          |
| Sharon                     | 3,138,982.00            |



| City and County | Gross Sales |
|-----------------|-------------|
|-----------------|-------------|

|                      |                  |
|----------------------|------------------|
| Smyrna               | ***              |
| Tega Cay             | 1,139,243.00     |
| York                 | 128,463,599.02   |
| Unincorporated Areas | 1,230,769,137.94 |
| York County          | 2,378,379,186.84 |

|                 |                   |
|-----------------|-------------------|
| Municipal Total | 33,438,313,515.09 |
|-----------------|-------------------|

|              |                   |
|--------------|-------------------|
| County Total | 33,601,991,809.08 |
|--------------|-------------------|

|                   |                  |
|-------------------|------------------|
| Unallocated Total | 7,364,091,481.05 |
|-------------------|------------------|

|             |                     |
|-------------|---------------------|
| STATE TOTAL | \$74,404,396,805.22 |
|-------------|---------------------|

\* Cities are located in more than one county.

\*\*\* These cities do not have enough businesses to allow disclosure of the gross receipts. To do so would violate the confidentiality of the businesses. The state total includes the amount of gross receipts for these cities.

**TABLE 26 - GROSS AND NET TAXABLE SALES  
BY STANDARD INDUSTRIAL CODE  
JANUARY - DECEMBER 1996**

| Code | Classification                    | Number of<br>Businesses | Gross Sales<br>Amount | Net Taxable<br>Sales Amount |
|------|-----------------------------------|-------------------------|-----------------------|-----------------------------|
| 0100 | Crop Production                   | 63                      | \$ 72,413,884.00      | \$ 13,547,064.00            |
| 0270 | Animal Specialties                | 17                      | 29,418,298.00         | 331,115.00                  |
| 0780 | Landscape & Horticulture          | 117                     | 10,769,392.00         | 6,102,193.00                |
| 0810 | Forestry                          | 2                       | ***                   | ***                         |
| 0910 | Fishing, Hatcheries               | 7                       | 95,391.00             | 46,326.00                   |
| 1000 | Metal Mining                      | 1                       | ***                   | ***                         |
| 1100 | Coal Mining                       | 1                       | ***                   | ***                         |
| 1300 | Oil & Gas Extraction              | 1                       | ***                   | ***                         |
| 1400 | Mining of Non-Metallic Minerals   | 9                       | 5,189,695.00          | 1,983,874.00                |
| 1520 | General Building Contractors      | 61                      | 82,645,108.00         | 41,896,565.00               |
| 1611 | Highway & Street Construction     | 14                      | 31,898,159.00         | 6,650,394.00                |
| 1620 | Heavy Construction, Except Hwy.   | 10                      | 468,416.00            | 259,092.00                  |
| 1711 | Plumbing, Heating, A/C            | 155                     | 142,754,940.80        | 69,065,438.80               |
| 1721 | Painting, Papering, Decorating    | 13                      | 1,233,049.00          | 1,104,645.00                |
| 1731 | Electrical Work                   | 33                      | 16,874,640.00         | 2,933,253.00                |
| 1740 | Masonry, Stonework, Plastering    | 8                       | 6,647,863.00          | 2,366,463.00                |
| 1750 | Carpentry, Flooring               | 30                      | 12,395,877.80         | 8,583,896.80                |
| 1761 | Roofing, Sheet Metal Work         | 10                      | 20,146,134.00         | 10,337,606.00               |
| 1771 | Concrete Work                     | 23                      | 35,972,242.00         | 33,273,468.00               |
| 1781 | Water Well Drilling               | 2                       | ***                   | ***                         |
| 1790 | Miscellaneous Trade Contractors   | 83                      | 35,077,970.60         | 11,259,366.60               |
| 2000 | Food and Kindred Products         | 10                      | 2,828,143.00          | 952,809.00                  |
| 2010 | Meat Products                     | 83                      | 195,188,726.41        | 12,472,341.00               |
| 2020 | Dairy Products                    | 8                       | 73,489,975.00         | 2,007,497.00                |
| 2082 | Malt Beverages                    | 1                       | ***                   | ***                         |
| 2084 | Wines, Brandy, Brandy Spirits     | 14                      | 5,452,277.00          | 5,247,793.00                |
| 2086 | Bottled, Canned Soft Drinks       | 16                      | 169,769,629.00        | 13,439,616.00               |
| 2100 | Tobacco Manufacturers             | 1                       | ***                   | ***                         |
| 2200 | Textile Mill Products             | 51                      | 273,301,328.00        | 38,317,812.00               |
| 2300 | Apparel & Other Textile Fabrics   | 33                      | 221,331,748.00        | 2,842,049.00                |
| 2400 | Lumber & Wood Products            | 69                      | 133,072,653.75        | 5,469,643.00                |
| 2500 | Furniture & Fixtures              | 18                      | 2,792,731.00          | 1,994,064.00                |
| 2600 | Paper & Allied Products           | 25                      | 200,141,270.17        | 7,747,527.20                |
| 2700 | Printing & Publishing             | 258                     | 168,250,727.56        | 79,724,933.12               |
| 2711 | Newspapers - Manufacturing        | 13                      | 3,539,981.00          | 493,896.00                  |
| 2712 | Newspapers - Non-manufacturing    | 2                       | ***                   | ***                         |
| 2800 | Chemicals                         | 52                      | 477,240,461.38        | 21,994,482.38               |
| 2900 | Petroleum Products, Incl. Asphalt | 26                      | 39,080,115.00         | 15,654,997.00               |
| 3000 | Rubber, Misc. Plastic Products    | 16                      | 12,551,746.00         | 897,096.00                  |
| 3200 | Stone, Glass & Concrete Products  | 50                      | 42,214,246.20         | 20,043,274.20               |
| 3300 | Primary Metal Products            | 38                      | 120,235,310.00        | 18,738,371.00               |



| Code | Classification                    | Number of<br>Businesses | Gross Sales<br>Amount | Net Taxable<br>Sales Amount |
|------|-----------------------------------|-------------------------|-----------------------|-----------------------------|
| 3400 | Fabricated Metal Products         | 128                     | 139,496,092.16        | 33,089,542.00               |
| 3500 | Machinery, Except Electrical      | 95                      | 115,072,104.53        | 10,465,132.67               |
| 3570 | Computing and Accounting Mach.    | 3                       | ***                   | ***                         |
| 3600 | Electronic & Electrical Machinery | 61                      | 189,010,450.31        | 18,321,881.00               |
| 3630 | Household Appliances              | 4                       | ***                   | ***                         |
| 3700 | Transportation Equipment          | 22                      | 29,435,674.00         | 2,855,783.00                |
| 3800 | Scientific & Medical Instruments  | 23                      | 10,368,216.00         | 4,440,939.00                |
| 3900 | Misc. Manufacturing Products      | 301                     | 444,164,500.25        | 107,904,060.62              |
| 4200 | Trucking & Warehousing            | 13                      | 5,986,765.00          | 2,362,413.20                |
| 4500 | Air Transportation                | 5                       | 515,557.20            | 107,913.20                  |
| 4800 | Communication Industries          | 408                     | 1,241,995,710.75      | 1,138,912,734.90            |
| 4813 | Telephone/Telegraph Communic.     | 86                      | 217,652,110.28        | 211,086,461.67              |
| 4841 | Cable Television                  | 2                       | ***                   | ***                         |
| 4900 | Electric, Gas & Water Services    | 115                     | 2,848,357,198.00      | 1,044,839,033.00            |
| 5010 | Motor Vehicles/Auto Equipment     | 1,082                   | 3,796,998,688.88      | 1,051,660,782.34            |
| 5020 | Furniture/Home Furnishings        | 941                     | 553,195,035.24        | 402,676,503.24              |
| 5030 | Lumber/Building Materials         | 26                      | 43,052,072.00         | 23,721,473.00               |
| 5040 | Sporting/Photographic/Hobby Items | 606                     | 191,714,306.33        | 93,629,659.91               |
| 5050 | Metals & Minerals, Except Oil     | 11                      | 136,116,989.00        | 878,865.00                  |
| 5060 | Electrical Goods                  | 38                      | 41,699,727.00         | 25,020,998.00               |
| 5070 | Hardware/Plumbing/Heating Equip.  | 719                     | 725,172,589.93        | 328,434,570.08              |
| 5080 | Industrial & Farm Machinery       | 317                     | 476,342,829.60        | 135,144,278.40              |
| 5081 | Computers and Peripheral Equip.   | 1,269                   | 664,367,910.17        | 222,886,159.02              |
| 5086 | Professional & Medical Equip.     | 455                     | 1,278,799,291.84      | 245,358,956.30              |
| 5099 | Other Durable Goods               | 1,452                   | 693,808,538.55        | 423,569,109.61              |
| 5110 | Paper and Paper Products          | 24                      | 127,328,395.70        | 32,785,629.80               |
| 5120 | Drug and Sundries                 | 16                      | 20,834,319.60         | 10,651,979.60               |
| 5130 | Apparel, Piece Goods and Notions  | 14                      | 3,287,271.00          | 1,172,165.00                |
| 5140 | Foodstuffs & Related Products     | 32                      | 165,349,182.00        | 4,095,309.00                |
| 5150 | Farm Products Raw Materials       | 3                       | ***                   | ***                         |
| 5160 | Chemicals & Allied Products       | 28                      | 13,836,137.00         | 580,654.00                  |
| 5170 | Petroleum & Petroleum Products    | 38                      | 362,473,296.00        | 10,964,848.00               |
| 5172 | Aviation Fuel                     | 54                      | 27,901,233.00         | 17,060,783.00               |
| 5180 | Beer, Wine & Alcoholic Beverages  | 10                      | 103,124,719.00        | 917,329.00                  |
| 5191 | Farm Supplies                     | 12                      | 3,200,868.00          | 2,725,193.00                |
| 5194 | Tobacco Products                  | 2                       | ***                   | ***                         |
| 5199 | Other Non-Durable Goods           | 1                       | ***                   | ***                         |
| 5211 | Building Material Dealers         | 2,136                   | 5,303,323,231.52      | 2,481,310,048.91            |
| 5251 | Hardware Stores                   | 288                     | 183,532,647.06        | 101,292,332.80              |
| 5261 | Nurseries/Garden Shops            | 510                     | 124,511,172.73        | 37,524,601.29               |
| 5271 | Mobile Home Dealers               | 570                     | 892,618,901.25        | 174,881,385.80              |
| 5311 | Department Stores                 | 385                     | 1,513,329,636.01      | 1,440,040,149.01            |
| 5331 | Variety Stores                    | 1,970                   | 1,769,097,495.04      | 1,463,417,567.03            |
| 5398 | Flea Markets                      | 7,307                   | 77,511,086.45         | 48,845,773.34               |
| 5399 | Misc. Merchandise Stores          | 2,650                   | 1,682,730,665.95      | 947,940,670.65              |
| 5411 | Grocery Stores                    | 4,659                   | 7,773,827,360.67      | 4,964,188,387.68            |

| Code | Classification                           | Number of<br>Businesses | Gross Sales<br>Amount | Net Taxable<br>Sales Amount |
|------|--|-------------------------|-----------------------|-----------------------------|
| 5431 | Fruit/Vegetable Markets                  | 334                     | 36,832,960.23         | 9,695,311.02                |
| 5460 | Bakeries                                 | 207                     | 31,623,971.24         | 19,556,421.14               |
| 5499 | Other Food Stores                        | 1,232                   | 812,756,963.96        | 307,827,074.22              |
| 5511 | New/Used Car Dealers                     | 1,118                   | 3,705,764,739.35      | 1,074,938,216.46            |
| 5521 | Used Car Dealers                         | 1,482                   | 662,161,386.41        | 239,538,954.75              |
| 5531 | Auto/Home Supply Stores                  | 2,716                   | 1,593,346,520.68      | 752,650,990.95              |
| 5541 | Gasoline Service Stations                | 1,650                   | 2,335,224,505.25      | 378,277,131.97              |
| 5571 | Motorcycle Dealers                       | 54                      | 60,260,271.01         | 27,298,337.76               |
| 5599 | Boat/Recreational Dealers                | 315                     | 280,930,694.00        | 82,115,795.00               |
| 5600 | Apparel & Accessory Stores               | 4,490                   | 1,882,929,425.83      | 1,545,909,790.55            |
| 5700 | Furniture & Home Furnishings             | 3,052                   | 1,505,409,546.53      | 1,053,354,396.44            |
| 5812 | Eating Places                            | 10,398                  | 3,960,445,717.25      | 3,479,546,210.94            |
| 5813 | Drinking Places                          | 1,440                   | 125,213,038.52        | 116,988,640.51              |
| 5912 | Drug Stores                              | 797                     | 1,411,664,508.38      | 468,285,494.55              |
| 5921 | Liquor Stores                            | 993                     | 226,602,892.48        | 184,001,202.14              |
| 5931 | Used Merchandise Stores                  | 513                     | 30,771,178.09         | 25,420,758.30               |
| 5941 | Sporting Goods/Bicycle<br>Shops/Firearms | 825                     | 387,118,210.96        | 196,562,522.65              |
| 5942 | Book Stores                              | 938                     | 530,541,389.26        | 283,786,085.26              |
| 5944 | Jewelry Stores                           | 920                     | 235,911,550.83        | 210,899,586.29              |
| 5947 | Gift, Novelty & Souvenir Stores          | 1,730                   | 140,703,366.67        | 130,621,797.90              |
| 5961 | Mail Order Houses                        | 328                     | 105,147,053.55        | 83,173,217.55               |
| 5963 | Arts & Crafts (\$20 license fee)         | 2,595                   | 3,487,388.00          | 2,370,563.00                |
| 5965 | Nonresident Retailers                    | 65                      | 104,963,085.52        | 61,808,753.76               |
| 5983 | Fuel Oil Dealers                         | 342                     | 1,096,643,259.77      | 60,935,341.60               |
| 5984 | LP Gas Dealers                           | 142                     | 291,041,069.60        | 41,784,479.60               |
| 5992 | Florists                                 | 1,552                   | 155,574,160.81        | 97,767,064.90               |
| 5993 | Cigar Stores & Stands                    | 70                      | 42,663,945.40         | 12,721,259.40               |
| 5994 | News Dealers & Newsstands                | 16                      | 2,337,910.00          | 1,782,562.00                |
| 5999 | Other Misc. Retail Operations            | 27,485                  | 10,672,004,810.75     | 36,014,042,115.05           |
| 6000 | Banking                                  | 17                      | 1,663,782.00          | 1,458,119.00                |
| 6120 | Savings & Loan Associations              | 2                       | ***                   | ***                         |
| 6142 | Federal Credit Unions                    | 1                       | ***                   | ***                         |
| 6146 | Installment Finance Companies            | 107                     | 2,767,700.00          | 1,670,668.00                |
| 6300 | Insurance Carriers                       | 5                       | 149,453.00            | 149,453.00                  |
| 6500 | Real Estate                              | 35                      | 15,005,567.60         | 11,065,357.60               |
| 6799 | Misc. Investors                          | 1                       | ***                   | ***                         |
| 7011 | Hotels, Motels, Tourist Courts           | 2,251                   | 1,488,198,774.01      | 1,436,469,809.63            |
| 7021 | Rooming & Boarding Houses                | 129                     | 19,755,137.60         | 19,622,924.60               |
| 7030 | Campsite & Trailer Parks                 | 44                      | 3,096,519.20          | 2,507,299.20                |
| 7210 | Laundry & Garment Services               | 826                     | 137,428,098.25        | 123,126,542.24              |
| 7215 | Coin-Operated Laundry                    | 49                      | 2,400,342.00          | 1,051,483.00                |
| 7221 | Photographic Studios                     | 1,177                   | 264,935,995.67        | 148,368,778.00              |
| 7231 | Beauty Shops                             | 1,466                   | 71,207,485.57         | 40,959,995.57               |
| 7241 | Barber Shops                             | 56                      | 858,155.60            | 302,522.60                  |
| 7261 | Funeral Services                         | 437                     | 140,513,897.60        | 77,379,812.60               |



| Code               | Classification                     | Number of<br>Businesses | Gross Sales<br>Amount      | Net Taxable<br>Sales Amount |
|--------------------|------------------------------------|-------------------------|----------------------------|-----------------------------|
| 7291               | Tax Return Preparation             | 53                      | 1,638,178.00               | 677,641.00                  |
| 7299               | Misc. Personal Services            | 245                     | 28,349,263.13              | 14,211,966.53               |
| 7310               | Advertising                        | 250                     | 110,285,434.93             | 44,541,698.31               |
| 7312               | Outdoor Advertising                | 1                       | ***                        | ***                         |
| 7332               | Blueprinting & Photocopying        | 67                      | 15,089,993.40              | 12,612,809.48               |
| 7370               | Computer/Data Processing Services  | 161                     | 188,762,022.54             | 23,845,796.80               |
| 7372               | Computer Software                  | 573                     | 249,854,552.43             | 131,432,746.43              |
| 7394               | Rental/Lease of Tangible Property  | 1,781                   | 840,180,549.87             | 629,083,074.05              |
| 7399               | Other Business Services            | 940                     | 231,009,500.33             | 94,731,888.09               |
| 7500               | Auto Repair Services & Garages     | 2,703                   | 642,674,979.34             | 219,413,052.14              |
| 7512               | Automobile Rental                  | 244                     | 145,027,417.31             | 83,390,186.31               |
| 7600               | Other Repair Services              | 817                     | 156,330,242.35             | 49,941,428.03               |
| 7800               | Fair Retailers & Vendors           | 29                      | 2,668,767.00               | 2,650,375.00                |
| 7832               | Motion Picture Theaters            | 23                      | 4,352,993.00               | 4,338,853.00                |
| 7911               | Dance Halls, Studios & Schools     | 14                      | 1,100,833.00               | 986,147.00                  |
| 7929               | Entertainers and Groups            | 8                       | 1,529,780.00               | 1,529,780.00                |
| 7932               | Billiard & Pool Establishments     | 28                      | 2,562,474.00               | 2,064,605.00                |
| 7933               | Bowling Alleys                     | 15                      | 1,466,176.00               | 858,734.00                  |
| 7941               | Sports Clubs/Promoters             | 2                       | ***                        | ***                         |
| 7948               | Race Tracks/Operations             | 4                       | ***                        | ***                         |
| 7992               | Public Golf Courses                | 46                      | 18,875,110.00              | 18,243,036.00               |
| 7993               | Coin-Operated Amusement Devices    | 1,267                   | 36,369,454.58              | 2,718,357.79                |
| 7996               | Amusement Parks                    | 6                       | 10,588,793.00              | 10,588,793.00               |
| 7997               | Membership Recreation Clubs        | 130                     | 33,292,014.31              | 14,000,552.48               |
| 7999               | Other Amusement and Recreations    | 1                       | ***                        | ***                         |
| 8000               | Medical and Health Services        | 480                     | 410,848,038.60             | 121,718,504.71              |
| 8111               | Legal Services                     | 1                       | ***                        | ***                         |
| 8200               | Educational Services               | 23                      | 2,613,112.00               | 1,917,217.00                |
| 8300               | Family Services, Day Care          | 4                       | ***                        | ***                         |
| 8611               | Business Associations              | 15                      | 7,758,728.00               | 3,888,185.00                |
| 8621               | Professional Associations          | 3                       | ***                        | ***                         |
| 8641               | Civic, Social, Fraternal Organ.    | 23                      | 5,128,783.40               | 4,932,681.40                |
| 8651               | Political Organizations            | 1                       | ***                        | ***                         |
| 8661               | Religious Organizations            | 4                       | ***                        | ***                         |
| 8699               | Charitable Organizations           | 1                       | ***                        | ***                         |
| 8911               | Architectural/Engineering Services | 19                      | 3,685,605.40               | 2,260,435.40                |
| 8922               | Non-Commercial Organizations       | 1                       | ***                        | ***                         |
| 8931               | Accounting, Auditing, Bookkeeping  | 19                      | 201,725.00                 | 100,780.00                  |
| 8999               | Misc. Services, Includes Vets.     | 68                      | 10,055,251.00              | 3,786,647.00                |
| 9999               | Non-Classifiable Businesses        | 38                      | 175,085.00                 | 174,935.00                  |
| <b>GRAND TOTAL</b> |                                    | <b>114,944</b>          | <b>\$74,404,396,805.22</b> | <b>\$35,656,390,244.02</b>  |

\*\*\* For classifications with fewer than five businesses reporting, this symbol is used in place of an amount in order to protect the confidentiality of the businesses. The amounts are included in the total, however.

**TABLE 27 - LOCAL OPTION SALES AND USE TAX COLLECTIONS  
BY COUNTY AND MUNICIPALITY 1996-1997**

| <b>County and Municipality</b> | <b>Tax Collected</b> |
|--------------------------------|----------------------|
| <b>Abbeville County</b>        |                      |
| Abbeville                      | \$442,315.73         |
| Calhoun Falls                  | 68,231.18            |
| Donalds                        | 10,732.46            |
| Due West                       | 29,170.50            |
| Honea Path                     | 19,167.43            |
| Lowndesville                   | 434.22               |
| Ware Shoals                    | 16,945.87            |
| Unincorporated                 | 344,201.03           |
| <b>County Total</b>            | <b>931,198.42</b>    |
| <b>Allendale County</b>        |                      |
| Allendale                      | 161,274.74           |
| Fairfax                        | 56,948.42            |
| Sycamore                       | 2,363.16             |
| Ulmers                         | 2,346.14             |
| Unincorporated                 | 166,626.85           |
| <b>County Total</b>            | <b>389,559.31</b>    |
| <b>Bamberg County</b>          |                      |
| Bamberg                        | 230,239.12           |
| Denmark                        | 265,312.26           |
| Ehrhardt                       | 35,834.10            |
| Govan                          | 62.31                |
| Olar                           | 4,651.15             |
| Unincorporated                 | 179,833.03           |
| <b>County Total</b>            | <b>715,931.97</b>    |
| <b>Charleston County</b>       |                      |
| Awendaw                        | 6,077.20             |
| Charleston                     | 15,739,436.79        |
| Folly Beach                    | 155,952.85           |
| Hollywood                      | 123,689.18           |
| Isle of Palms                  | 560,084.60           |
| James Island                   | 113,437.98           |
| Kiawah Island                  | 520,659.37           |
| Lincolnton                     | 12,207.63            |
| McClellanville                 | 36,440.33            |
| Meggett                        | 3,286.01             |

| <b>County and Municipality</b> | <b>Tax Collected</b> |
|--------------------------------|----------------------|
| Mt. Pleasant                   | 3,595,613.09         |
| North Charleston               | 11,249,345.09        |
| Ravenel                        | 45,377.07            |
| Rockville                      | 8,812.26             |
| Seabrook Island                | 188,008.57           |
| Sullivans Island               | 50,414.82            |
| Summerville                    | 844,022.43           |
| Unincorporated                 | 7,612,930.15         |
| <b>County Total</b>            | <b>40,865,795.42</b> |
| <b>Cherokee County***</b>      |                      |
| Blacksburg                     | 32,350.52            |
| Gaffney                        | 813,526.29           |
| Unincorporated                 | 1,510,587.75         |
| <b>County Total</b>            | <b>2,356,464.56</b>  |
| <b>Chester County</b>          |                      |
| Chester                        | 421,835.97           |
| Fort Lawn                      | 31,437.73            |
| Great Falls                    | 93,582.03            |
| Lowrys                         | 748.71               |
| Richburg                       | 12,732.16            |
| Unincorporated                 | 1,171,466.12         |
| <b>County Total</b>            | <b>1,731,802.72</b>  |
| <b>Colleton County</b>         |                      |
| Cottageville                   | 19,590.56            |
| Edisto Beach                   | 155,318.84           |
| Lodge                          | 2,881.77             |
| Smoaks                         | 1,915.62             |
| Walterboro                     | 1,323,972.88         |
| Williams                       | 11,874.49            |
| Unincorporated                 | 775,823.54           |
| <b>County Total</b>            | <b>2,291,377.70</b>  |
| <b>Dillon County</b>           |                      |
| Dillon                         | 957,528.64           |
| Lake View                      | 63,801.73            |
| Latta                          | 116,260.76           |



| <b>County and Municipality</b> | <b>Tax Collected</b> |
|--------------------------------|----------------------|
| Unincorporated                 | 581,953.31           |
| <b>County Total</b>            | <b>1,719,544.44</b>  |
| <b>Edgefield County</b>        |                      |
| Edgefield                      | 137,861.27           |
| Johnston                       | 144,704.28           |
| North Augusta                  | 31,221.57            |
| Trenton                        | 7,609.61             |
| Unincorporated                 | 446,527.76           |
| <b>County Total</b>            | <b>767,924.49</b>    |
| <b>Florence County</b>         |                      |
| Coward                         | 22,508.07            |
| Florence                       | 6,448,138.67         |
| Johnsonville                   | 154,636.51           |
| Lake City                      | 717,982.54           |
| Olanda                         | 63,300.55            |
| Pamplico                       | 47,320.23            |
| Quinby                         | 70,123.61            |
| Scranton                       | 24,438.17            |
| Timmons ville                  | 126,260.43           |
| Unincorporated                 | 6,334,600.52         |
| <b>County Total</b>            | <b>14,009,309.30</b> |
| <b>Hampton County</b>          |                      |
| Brunson                        | 4,902.93             |
| Estill                         | 155,522.59           |
| Furman                         | 2,017.39             |
| Gifford                        | 901.08               |
| Hampton                        | 520,680.96           |
| Luray                          | 992.87               |
| Scotia                         | 4,084.67             |
| Varnville                      | 55,410.36            |
| Yemassee                       | 49,806.70            |
| Unincorporated                 | 237,907.30           |
| <b>County Total</b>            | <b>1,032,226.85</b>  |
| <b>Jasper County</b>           |                      |
| Hardeeville                    | 264,620.29           |
| Ridgeland                      | 242,242.07           |
| Unincorporated                 | 495,803.48           |
| <b>County Total</b>            | <b>1,002,665.84</b>  |
| <b>Lancaster County</b>        |                      |
| Heath Springs                  | 17,310.03            |
| Kershaw                        | 211,506.72           |
| Lancaster                      | 1,697,712.54         |

| <b>County and Municipality</b> | <b>Tax Collected</b> |
|--------------------------------|----------------------|
| Unincorporated                 | 1,700,310.17         |
| <b>County Total</b>            | <b>3,626,839.46</b>  |
| <b>Lee County</b>              |                      |
| Bishopville                    | 283,110.44           |
| Lynchburg                      | 14,402.33            |
| Unincorporated                 | 258,628.62           |
| <b>County Total</b>            | <b>556,141.39</b>    |
| <b>McCormick County</b>        |                      |
| McCormick                      | 199,962.36           |
| Parksville                     | 294.27               |
| Plum Branch                    | 3,882.42             |
| Unincorporated                 | 157,637.00           |
| <b>County Total</b>            | <b>361,776.05</b>    |
| <b>Marion County</b>           |                      |
| Marion                         | 772,219.48           |
| Mullins                        | 517,959.99           |
| Nichols                        | 28,959.45            |
| Sellers                        | 2,440.63             |
| Unincorporated                 | 660,083.20           |
| <b>County Total</b>            | <b>1,981,662.75</b>  |
| <b>Marlboro County</b>         |                      |
| Bennettsville                  | 723,353.11           |
| Blenheim                       | 2,633.32             |
| Clio                           | 14,412.90            |
| McColl                         | 48,012.92            |
| Tatum                          | 5,534.40             |
| Unincorporated                 | 497,850.24           |
| <b>County Total</b>            | <b>1,291,796.89</b>  |
| <b>Pickens County</b>          |                      |
| Central                        | 69,995.29            |
| Clemson                        | 1,057,061.45         |
| Easley                         | 2,551,388.64         |
| Liberty                        | 157,767.91           |
| Norris                         | 10,871.28            |
| Pickens                        | 712,171.13           |
| Six Mile                       | 14,126.55            |
| Unincorporated                 | 1,843,613.29         |
| <b>County Total</b>            | <b>6,416,995.54</b>  |
| <b>Saluda County</b>           |                      |
| Batesburg                      | 7,025.87             |
| Monetta                        | 4,302.64             |

| County and Municipality | Tax Collected |
|-------------------------|---------------|
|-------------------------|---------------|

|                     |                   |
|---------------------|-------------------|
| Ridge Spring        | 33,704.56         |
| Saluda              | 280,835.79        |
| Ward                | 759.52            |
| Unincorporated      | 253,561.86        |
| <b>County Total</b> | <b>580,190.24</b> |

|                      |                     |
|----------------------|---------------------|
| <b>Sumter County</b> |                     |
| Mayesville           | 6,535.13            |
| Pinewood             | 11,194.89           |
| Sumter               | 3,592,574.43        |
| Unincorporated       | 2,877,060.21        |
| <b>County Total</b>  | <b>6,487,364.66</b> |

|                       |                     |
|-----------------------|---------------------|
| <b>Unknown County</b> | <b>\$459,592.54</b> |
|-----------------------|---------------------|

|              |                        |
|--------------|------------------------|
| <b>TOTAL</b> | <b>\$89,576,160.54</b> |
|--------------|------------------------|

**\*\*\*Cherokee County - Special Optional Sales Tax for Schools.**



**TABLE 28 - COURT CASES  
OF THE DEPARTMENT OF REVENUE  
1996-1997**

**Regulatory Litigation**

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|   |     |
|---|-----|
| Number of cases at the judicial level . . . . .                   | 35  |
| Number of cases at the administrative law judge level . . . . .   | 351 |
| Number of cases (violations) resolved without a hearing . . . . . | 174 |

**Revenue Litigation**

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|   |       |
|---|-------|
| Number of cases at the judicial level . . . . .                 | 60    |
| Number of cases at the administrative law judge level . . . . . | 6     |
| Number of appeals . . . . .                                     | 74    |
| Number of mortgage foreclosures . . . . .                       | 1,162 |
| Number of bankruptcies . . . . .                                | 2,007 |

TAXPAYER SERVICE CENTERS  
OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE

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(803) 852-3600

**Columbia (Main Office)**

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Columbia, SC 29214  
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**Columbia (District Office)**

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(803) 661-4850

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Total Cost \$522.50 Total Run 250 Unit Cost \$2.09



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